S8415-1-LL

1987 Tax Statistics

Excise Taxes — Fiscal 1987
- Total state taxes —$5,627 million
- Department of Revenue Collections
  - state sources —$4,464 million
  - local taxes —$ 501 million
- Number excise taxpayers —268,279

Property Tax Levies (due in calendar 1987)
- Total levies —$2,042 million
- Average tax rate —$12.97/$1000

1987 Property Values (taxes due in 1988)
- Actual Value —$170,298 million
- Assessed Value —$162,238 million
- Assessment ratio —95.3 percent

Washington State

Department of Revenue

State of Washington

1987 Tax Statistics

State Excise Tax Collections	1-24
Property Tax Levies and Collections	25-36
Property Valuations and Assessment Ratios	37-50
State-Assessed Utility Valuations	51-87

Department of Revenue
William R. Wilkerson, Director

Research Section
Compiled and Edited by Don Taylor
Telephone: (206) 753-5569

STATE EXCISE TAX STATISTICS

Table 1 - Summary of Washington State Taxes, Fiscal 1986 and 1987

Chart 1 - Percentage Distribution of Major Washington State Taxes, Fiscal 1987

Table 2 - Net Washington State Tax Collections; Latest Five Years; Fiscal Years 1983 - 1987

Table 3 - Net Washington State Tax Collections: Historical Series; Selected Fiscal Years 1927 - 1982

Table 4 - Washington State General Fund Revenue, Fiscal 1987

Table 5 - Department of Revenue Collections; Fiscal 1986 and 1987

Table 6 - Department of Revenue Expenses and Collection: Average Cost of Collection, Fiscal Years 1968 - 1987

Table 7 - County/City Sales and Use Tax Distributions, Fiscal Years 1983 - 1987

Table 8 - Public Transportation Systems: Local Sales and Use Tax Distributions, Fiscal Years 1985 - 1987

Table 9 - Timber Excise Tax Distributions by County, Calendar 1987

Table 10 - Local Leasehold Excise Tax Distributions, Fiscal Years 1985 - 1987

Table 11 - Public Utility District (PUD) Excise Tax; Distributions in Fiscal 1983 - 1987

Table 12 - Retail Sales and Use Tax Distributions for Local Stadium and Convention Center Facilities, Fiscal 1978 - 1987

Table 13 - Real Estate Excise Tax Statistics, Fiscal 1978 - 1987

Table 14 - Number of State Excise Taxpayers; Registered Accounts by County and Reporting Frequency; Fiscal 1987 and 1988

Table 15 - Number of New Businesses in Washington; Statewide by S.I.C.; Fiscal Years 1983 - 1987

Table 16 - Number of New Businesses in Washington; Total by County; Fiscal Years 1983 - 1987

Table 17 - Number of New Businesses in Washington; By County and Major Industry; Fiscal Year 1987

TABLE 1

SUMMARY OF WASHINGTON STATE TAXES*

Fiscal Years 1986 and 1987 ($000)

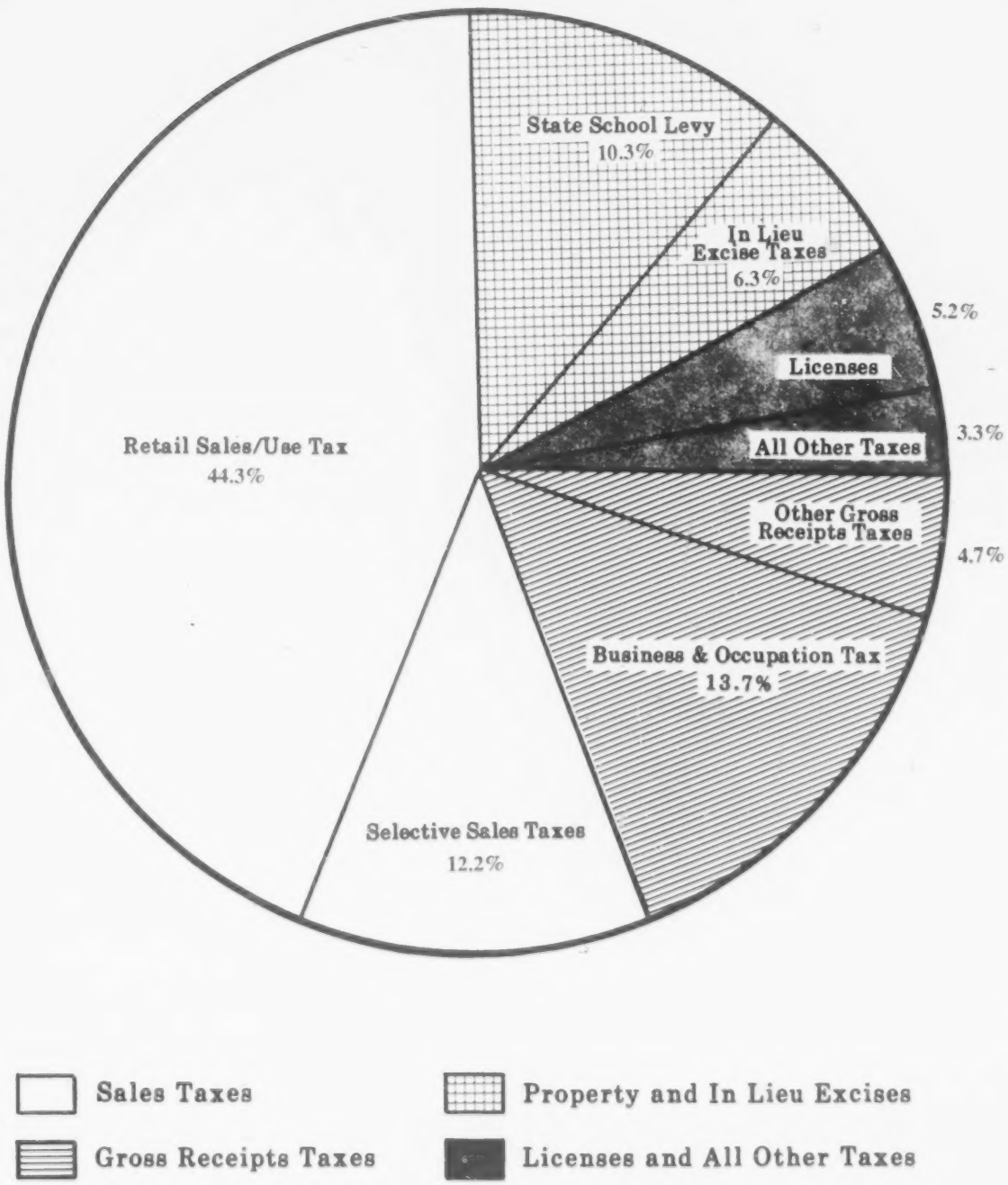
Source*	Fiscal 1986	Fiscal 1987	Percent Change
Sales Taxes			
Retail sales/use	$2,358,541	$2,489,720	5.6%
Motor fuels	393,643	448,682	14.0
Alcoholic beverages	103,467	102,649	(0.8)
Cigarette/tobacco	108,699	129,096	18.8
Other	73	7,498	---
Gross Receipts Taxes			
Business and occupation	713,584	768,920	7.8
Public utility	143,498	136,829	(4.6)
Other	121,656	127,797	5.0
Property and In-lieu Taxes			
State school levy	544,358	581,614	6.8
Vehicle excise	275,718	308,577	11.9
Other in-lieu taxes	44,709	44,956	0.6
Other State Taxes			
Real estate excise	95,439	131,047	37.3
All other taxes	45,271	54,159	19.6
Licenses	263,843	295,315	11.9
TOTAL STATE TAXES	$5,212,499	$5,626,859	7.9%

*See Table 2 for detailed data.

CHART 1

PERCENTAGE DISTRIBUTION OF MAJOR WASHINGTON STATE TAXES

Fiscal Year 1987



(Part 1 of 2)

TABLE 2

NET WASHINGTON STATE TAX COLLECTIONS: LATEST FIVE YEARS

Fiscal Years 1983-1987
Dollars in Thousands

Source	1983	1984	1985[10]	1986	1987[20]
ALL STATE TAXES	$ 4,209,679	$ 4,571,561	$ 4,567,281	$ 5,212,499	$ 5,626,859
General & Selective Sales Taxes	2,315,197	2,642,639	2,545,732	2,964,423	3,177,645
Retail Sales	1,739,336[1]	1,950,195[5]	1,831,613[11]	2,161,437	2,329,015
Use	124,897	150,110[5]	166,923[11]	197,104	160,705
Motor Fuels	241,353	338,610[6]	346,809	393,643	448,682
Beer and Wine	19,715[2]	19,706	21,305	22,197	22,199
Liquor Sales	25,519[2]	24,982	28,213	29,538	29,952
Liquor Liter	60,226[2]	59,733	53,613	51,732	50,498
Cigarette	99,432[2]	94,026	92,345	103,797[15]	122,020
Tobacco Products	4,719[2]	5,277	4,911	4,902[16]	7,076
Refuse Collection	---	---	---	73[17]	7,498
Gross Receipts Taxes	797,261	809,238	873,326	978,738	1,033,546
Business and Occupation	569,334[3]	595,398[7]	653,360	713,584	768,920[21]
Public Utility	138,980[2]	119,213[8]	124,857[12]	143,498	136,829
Penalties and Interest	20,402	25,037	23,393	31,646	21,941
Litter	2,172	2,268	2,531	2,507	2,602
Insurance Premiums	53,619[2]	56,456	61,396	78,339[18]	91,876
Parimutuel	12,395	10,645	7,043	8,684	9,244
Boxing and Wrestling	359	35	26	60	91
Hazardous Waste	---	186[9]	720	333	1,840[22]
Tire Tax	---	---	---	87[19]	203
Property & In-lieu Excise Taxes	751,324	755,659	768,386	864,785	935,147
State Property Tax	432,504	469,482	506,018	544,358	581,614
Vehicle Excise	258,890[2,4]	221,115	226,196	275,718	308,577[23]
PUD Excise	13,441[2]	15,324	17,182	19,029	18,292
Timber Excise	41,122	43,326	13,196[13]	18,831	19,821
Leasehold Excise	5,367[2]	6,412	5,794	6,849	6,843
Other State Taxes	114,163	130,504	130,951	140,710	185,206
Inheritance/Estate, Gift	27,975	20,236	20,138	17,712	22,826
Conveyance	7,131[2]	9,532	9,385[14]	18,766	21,840[24]
Fish Privilege Tax	2,533[2]	1,464	1,785	2,428	2,847
Real Estate Excise	73,071[2]	94,594	94,538	95,439	131,047[25]
State Convention Center	3,453	4,678	5,105	6,365	6,646
Wood Stove Fee	---	---	---	---	---[26]
Licenses	231,734	233,521	248,886	263,843	295,315
Vehicles and Operators	136,367	134,214	141,047	140,783	153,862
Corporations and Utilities	14,953	16,517	16,413	15,384	15,439
Liquor	6,921	7,598	7,057	6,558	8,157
Professional	54,123	57,800	61,718	75,282	89,678
Hunting and Fishing	18,449	17,131	19,060	22,729	24,184
Other	921	261	3,591	3,107	3,995

NET WASHINGTON STATE TAX COLLECTIONS: LATEST FIVE YEARS

Footnotes

[1] Rate increase to 6.5%, March 1, 1983, in 36 nonborder counties; remains at 5.4% in Clark, Cowlitz and Skamania counties.

[2] Surtaxes adopted in 1982 continued and made permanent after June 30, 1983.

[3] B & O surtaxes increased from 7% to 32% for most businesses (to 100% for services) for 4 months, 3/1/83-6/30/83.

[4] State excise tax of 0.5% levied on pleasure boats in lieu of personal property tax, June 30, 1983. New rate schedule, $20-$125, replaces the $15 or $25 aircraft excise tax.

[5] Network telephone service, except local residential and coin-operated service, subject to sales tax, July 1, 1983.

[6] Variable gas tax rate repealed and rate increased from 12 cents to 16 cents, July 1, 1983. Rate increased from 16 cents to 18 cents, July 1, 1984.

[7] Permanent B & O tax rates, July 1, 1983, manufacturing and wholesaling 0.484%; retailing 0.471%; services 1.5%; new category for insurance, 1.1%.

[8] Network telephone service exempt from public utility tax; instead subject to sales tax and B & O retailing category, July 1, 1983.

[9] Tax imposed upon industries that generate hazardous waste. Rates determined by DOE. Fiscal 1984 amount reflects last half of calendar 1983.

[10] Collections represent 11 months for most state tax sources due to advancement of the revenue chargeback date from August 10th to July 10th.

[11] Trade-ins exempt from sales tax, December 4, 1984. Border county rate disallowed by State Supreme Court; state rate increased from 5.4% to 6.5% in Clark, Cowlitz, and Skamania counties, January 1, 1985. Sales tax deferral enacted in 1985 for certain manufacturing and R & D firms that expand.

[12] Water distribution rate increased from 3.852% to 5.029%; activities transferred from B & O tax: sewerage at 3.852% and garbage collection at 5.029%; July 1, 1985.

[13] County timber tax of 4.0% on harvests on private lands only credited against state 6.5% tax, October 1, 1984. Remaining state tax rate phased down to 1.0% by FY 1989.

[14] Conveyance tax increased from 55.5 cents to $1.00 per $500, July 1, 1985.

[15] Rate increased from 23 cents to 31 cents, April 1, 1986; additional funds earmarked for water quality program.

[16] Rate increased from 48.15% to 64.9%, April 1, 1986; additional funds earmarked for water quality program.

[17] Garbage collection removed from public utility tax and subject to tax of 3.6% collected from the customer, June 11, 1986.

[18] Rate for both foreign and domestic insurers, 2.0%; ocean marine 0.95%; July 1, 1986.

[19] Tax of 0.12% of gross receipts on sales of replacement vehicle tires; first annual assessment in December 1985.

[20] Revenue chargeback (July 10th) eliminated; accounting of tax collections on cash basis beginning FY 1988.

[21] B & O exemption for multiple activities repealed; credit for manufacturing allowed against selling tax. Credit for B & O tax paid in other state by in-state manufacturers.

[22] Hazardous waste tax replaced by 0.8% tax on wholesale value of selected chemicals and other hazardous substances.

[23] Motor vehicle excise tax increased from 2.354% to 2.454%, effective January 1989 through December 1990.

[24] Conveyance tax repealed, May 18, 1987; rate incorporated into real estate excise tax.

[25] Rate increased from 1.07% to 1.28% to include conveyance tax; additional rate of 0.06% for DNR conservation lands, through June 30, 1989.

[26] Fee of $5 on new wood stoves, collected by DOR beginning January 1, 1988.

(Part 1 of 5)

TABLE 3

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Year 1927-1982
Dollars in Thousands

Source[1]	1927	1932	1937	1942
ALL STATE TAXES	$ 28,157	$ 30,425	$ 51,360	$ 89,070
General & Selective Sales Taxes	3,521	11,501	30,321	58,576
Retail Sales	---	---	11,255[10]	29,624[22]
Use	---	---	341[10]	2,266[22]
Motor Fuels	3,521[4]	11,501[9]	14,408	19,639
Fuel Oil	---	---	1,150[11]	1,360
Beer and Wine	---	---	755[12]	1,074
Liquor Sales	---	---	1,361[13]	2,044
Liquor Ounce	---	---	---	---
War Liquor	---	---	---	---
Cigarette	---	---	1,051[14]	2,569[23]
Tobacco Products	---	---	---	---
Gross Receipts Taxes	1,254	1,505	10,250	15,043
Business and Occupation	---	---	5,089[15]	8,226
Public Utility	---	---	2,565[16]	2,753
Penalties and Interest[2]	---	---	102	117
Litter	---	---	---	---
Insurance Premiums	1,202[5]	1,473	1,542	1,903
Express Company Excise	52[6]	32	15	18
Parimutuel	---	---	150[17]	129
Mechanical Devices	---	---	---	1,022[24]
Boxing and Wrestling	---	---	16[18]	4
Admissions	---	---	771[19]	871[25]
Property & In-lieu Excise Taxes	16,110	12,608	3,303	4,119
State Property Tax[3]	16,110[7]	12,608	3,303	2,218
Vehicle Excise	---	---	---	1,900[26]
PUD Excise	---	---	---	1[27]
Timber Excise	---	---	---	---
Leasehold Excise	---	---	---	---
Other State Taxes	663	904	1,977	3,278
Inheritance and Gift	663[8]	904	1,902	3,139[25]
Conveyance	---	---	75[21]	139
Fish Privilege	---	---	---	---
Real Estate Excise	---	---	---	---
State Convention Center	---	---	---	---
Licenses	6,610	3,907	5,508	8,054
Vehicles and Operators	6,076	3,272	3,072	5,326
Corporations and Utilities	185	266	694	768
Liquor	---	---	883	764
Professional	n.a.	n.a.	n.a.	n.a.
Hunting and Fishing	350	369	610	925
Other	---	---	249	271

Source: Department of Revenue and Office of Financial Management.

TABLE 3, Cont. (Part 2 of 5)

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Years 1927-1982
Dollars in Thousands

Source[1]	1947	1952	1957	1962
ALL STATE TAXES	$ 161,090	$ 248,975	$ 355,249	$ 522,575
General & Selective Sales Taxes	114,222	165,733	224,367	333,463
Retail Sales	65,468	100,088	137,177[39]	200,888[45]
Use	3,506	7,821	10,789[39]	17,004[45]
Motor Fuels	25,601	43,954[32]	54,628	74,981[46]
Fuel Oil	1,476	---[33]	---	---
Beer and Wine	1,309	1,407	1,413	1,544
Liquor Sales	5,717	2,210[34]	7,207	11,822[47]
Liquor Ounce	---	---	---	5,813[48]
War Liquor	6,477[29]	---	---	---
Cigarette	4,668	10,343[35]	13,153[40]	20,056[49]
Tobacco Products	---	---	---	1,355[50]
Gross Receipts Taxes	26,356	41,943	69,867	97,874
Business and Occupation	15,181	24,597[36]	49,141[41]	68,485[51]
Public Utility	4,343	7,099[37]	10,708[42]	15,942
Penalties and Interest[2]	182	502	1,175	1,826
Litter	---	---	---	---
Insurance Premiums	2,974	4,202	5,923	8,566
Express Company Excise	---[30]	---	---	---
Parimutuel	699	680	997	1,393
Mechanical Devices	2,953[31]	4,835	1,909[43]	1,649
Boxing and Wrestling	24	28	14	13
Admissions	---	---	---	---
Property & In-lieu Excise Taxes	6,718	15,644	24,114	38,060
State Property Tax[3]	2,602	3,961	7,015	11,726
Vehicle Excise	4,039	11,270[38]	15,971[44]	24,585[52]
PUD Excise	77	413	1,128	1,749
Timber Excise	---	---	---	---
Leasehold Excise	---	---	---	---
Other State Taxes	3,320	3,927	7,370	11,187
Inheritance and Gift	2,754	3,432	6,809	10,327
Conveyance	566	495	561	860
Fish Privilege	---	---	---	---
Real Estate Excise	---	---	---	---
State Convention Center	---	---	---	---
Licenses	10,475	21,728	29,531	41,992
Vehicles and Operators	5,743	13,389	17,467	27,203
Corporations and Utilities	742	1,305	1,772	2,724
Liquor	924	1,202	1,288	1,406
Professional	1,206	2,582	4,848	6,209
Hunting and Fishing	1,383	2,661	3,579	4,377
Other	477	589	577	73

(Part 3 of 5)

TABLE 3, Cont.

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Selected Fiscal Years 1927-1982
Dollars in Thousands

Source[1]	1967	1972	1977	1982
ALL STATE TAXES	$ 776,340	$ 1,174,410	$ 2,095,063	$ 3,535,104
General & Selective Sales Taxes	494,227	728,994	1,209,751	1,900,846
Retail Sales	366,192[53]	440,883	836,128[65]	1,342,140[70]
Use	24,871[53]	29,417	65,803[65]	104,663[70]
Motor Fuels	99,111[54]	152,280	180,357	261,403[71]
Fuel Oil	---	---	---	---
Beer and Wine	2,506	10,941[59]	10,836	17,499[72]
Liquor Sales	15,186	15,318	20,534	24,701[73]
Liquor Ounce	12,529[55]	28,673[60]	36,579	56,466[73]
War Liquor	---	---	---	---
Cigarette	32,101[56]	48,710[61]	56,931	90,012[74]
Tobacco Products	1,731	2,772[62]	2,583	3,962[75]
Gross Receipts Taxes	137,422	193,538	368,653	635,470
Business and Occupation	90,683	134,078	263,089[66]	441,537[76,77]
Public Utility	29,579	34,842	62,359	120,396[77]
Penalties and Interest[2]	2,414	2,469	5,774	15,246
Litter	---	368[63]	982	1,672
Insurance Premiums	11,901	18,719	30,781	47,182[78]
Express Company Excise	---	---	---	---
Parimutuel	1,538	3,052	5,635	9,392
Mechanical Devices	1,283	2	---	---
Boxing and Wrestling	24	8	33	45
Admissions	---	---	---	---
Property & In-lieu Excise Taxes	62,279	136,593	342,523	678,969
State Property Tax[3]	19,883[57]	75,804	203,643[67]	393,730[79]
Vehicle Excise	38,922[58]	56,286[64]	95,067	222,236[80]
PUD Excise	3,474	4,503	6,360	10,736[77]
Timber Excise	---	---	35,150[68]	47,407
Leasehold Excise	---	---	2,303[69]	4,860[77]
Other State Taxes	22,829	32,303	52,387	123,833
Inheritance and Gift	21,725	30,367	47,821	56,192[81]
Conveyance	1,104	1,936	4,566	5,381[75]
Fish Privilege	---	---	---	2,284[82]
Real Estate Excise	---	---	---	59,777[83,75]
State Convention Center	---	---	---	199[84]
Licenses	59,583	82,982	121,749	195,986
Vehicles and Operators	39,797	53,610	74,443	114,336
Corporations and Utilities	3,151	5,192	7,925	12,417
Liquor	2,345	2,070	3,149	6,029
Professional	9,132	13,348	24,049	44,653
Hunting and Fishing	5,075	8,668	12,072	17,505
Other	83	94	111	1,046

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Footnotes

[1] Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted.

[2] Net of refunds from 1935 through 1957.

[3] Amounts levied by year due through 1952; actual collections thereafter.

[4] Motor vehicle fuel tax of 1 cent per gallon, July 1, 1921.

[5] Insurance premiums tax of 2.0% on gross premiums, April 1, 1891.

[6] Tax of 5% on gross receipts of express companies, April 1, 1907.

[7] In the years prior to adoption of the 40 mill limit in 1932, the state levy ranged from about 10 mills to 15 mills.

[8] Inheritance tax effective June 6, 1901, with rates graduated from 1% to 12%, depending upon relationship of heirs to decedent and amount inherited.

[9] Rate increased to 2 cents per gallon July 1, 1929, to 4 cents April 1, 1931, and to 5 cents April 1, 1933.

[10] Retail sales and use tax of 2.0%, May 1, 1935 (Revenue Act).

[11] Fuel oil tax of 0.25 cents per gallon, May 1, 1935 (Revenue Act).

[12] Beer excise tax of $1.00 per barrel effective January 23, 1934, and wine excise tax of 10 cents per gallon June 17, 1935.

[13] Tax of 10% on liquor sold by Liquor Control Board, May 1, 1935 (Revenue Act).

[14] Tax of 1 cent per pack of 20 cigarettes, May 1, 1935 (Revenue Act).

[15] Tax on gross business receipts at rates of 0.25% for most activities and 0.5% for service firms, May 1, 1935 (Revenue Act); replaced similar business activity tax imposed March 21, 1933 (Occupation Tax Act).

[16] Tax on gross receipts of public service companies: 3.0% railroad, express, power and communication, 2.0% gas distribution; 0.5% urban transit and vessels; and 1.5% for all others, May 1, 1935 (Revenue Act); replaced similar tax imposed March 21, 1933 (Occupation Tax Act).

[17] Tax of 5% on gross receipts of parimutuel betting machines at horse races, March 3, 1933.

[18] Tax of 5% on gross ticket sales of boxing and wrestling matches, July 1, 1933.

[19] Admissions tax of 1 cent per 20 cents of ticket price, May 1, 1935 (Revenue Act).

[20] First 40 mill limit approved by initiative of the voters in November 1932. State levy reduced to 5 mills in 1933 and to 2 mills in 1935 (except for outstanding bonds).

[21] Conveyance tax of 50 cents per $500 of value imposed on transfers of real property, May 1, 1935 (Revenue Act).

[22] Rate increase to 3.0%, May 1, 1941.

[23] Rate increased to 2 cents per pack, May 1, 1939.

[24] Tax of 10% or 20% on gross yield of certain gambling devices, May 1, 1941.

[25] State admissions tax repealed May 1, 1943. Local governments permitted to tax admissions at 5% of ticket price.

[26] Motor vehicle excise tax of 1.5% of value in lieu of personal property tax, effective January 1, 1938.

[27] Tax of 2.0% on gross revenues of public utility districts in lieu of property tax, March 25, 1941.

[28] Gift tax at 90% of inheritance tax rates, March 21, 1941.

[29] Additional "war" liquor sales tax of 10%, effective March 19, 1943 and repealed March 21, 1949.

[30] Express company excise tax repealed in 1945.

[31] Mechanical devices tax rates doubled to 20% and 40% March 20, 1947.

[32] Rate increased to 6.5 cents per gallon March 21, 1949.

[33] Fuel oil tax repealed June 11, 1947.

[34] Original 10% liquor sales tax repealed March 2, 1949; tax reimposed at 10% November 1, 1951.

[35] Rate increased to 4 cents per pack, November 28, 1949.

[36] Surtax of 20%, November 1, 1951.

[37] Surtax of 10%, November 1, 1951.

[38] Includes aircraft excise tax of 1.0% of value in lieu of property tax, June 8, 1949.

[39] Rate increase to 3.33% May 1, 1955.

[40] Rate increased to 5 cents per pack May 1, 1955.

[41] Surtax increased to 60% May 1, 1955.

[42] Surtax increased to 20% May 1, 1957.

[43] Slot machines declared illegal by Supreme Court, September 1952.

[44] House trailers separated from motor vehicles and taxed at 1.0% of value effective June 8, 1955.

[45] Rate increase to 4.0% April 1, 1959.

[46] Rate increased to 7.5 cents per gallon April 1, 1961.

TABLE 3, Cont.

NET WASHINGTON STATE TAX COLLECTIONS: HISTORICAL SERIES

Footnotes

[47] Rate increased to 15% on liquor sales to consumers (Class H licenses remain at 10%) effective April 1, 1959.

[48] Fluid ounce tax of 1.1 cents per ounce imposed on liquor sales, April 15, 1961.

[49] Rate increase to 6 cents per pack June 11, 1959 and to 7 cents April 15, 1961.

[50] Tax on tobacco products other than cigarettes at 25% of wholesale price, July 1, 1959.

[51] B & O surtax increased to 76% on most activities and to 100% on service, April 1, 1959; basic rate becomes 0.44% and service rate becomes 1.0%.

[52] Motor vehicle excise tax increase to 2.0% April 1, 1959.

[53] Rate increase to 4.2% June 1, 1965 and to 4.5% July 1, 1967.

[54] Rate increase to 9 cents per gallon May 1, 1967.

[55] Rate increased to 2 cents per ounce June 1, 1965.

[56] Rate increased to 11 cents per pack June 1, 1965.

[57] Two additional mills levied by the state for common schools starting in calendar 1967.

[58] House trailer excise tax increased to 1.5% June 1, 1965. Aircraft excise tax changed from 1.0% to $15 or $25 in 1967.

[59] Includes wine tax of 26% from July 1, 1969 to July 1, 1973 when the tax returned to gallonage basis at 75 cents per gallon.

[60] Rate increased to 4 cents per ounce July 1, 1971.

[61] Rate increased to 16 cents per pack June 1, 1971.

[62] Rate increased to 45% June 1, 1971.

[63] Tax of 0.015% on gross receipts of certain industries whose products relate to litter, May 21, 1971.

[64] House trailer excise tax increased to 2.0% July 1, 1971, but reduced to 1.0% May 23, 1972. Mobile homes exempt from excise tax in calendar 1973, but subject to property tax. Pickup campers included in excise tax with travel trailers May 23, 1972.

[65] Rate increased to 4.6% June 1, 1976.

[66] Credit for percentage of personal property taxes on business inventories until 1984, effective May 10, 1974. Surtax of 6%, June 1, 1976.

[67] State levy eliminated for calendar 1974 collections. Starting with 1975, state levy for local schools was $3.60 per $1,000 of assessed value, adjusted by assessment ratio in each county to full 100%.

[68] Timber excise tax in lieu of property tax on stumpage value at time of harvest. Initial rate of 1.3% October 1, 1972, increased to 2.9% on October 1, 1973 and to 6.5%, October 1, 1974.

[69] Leasehold excise tax of 12% of rental value of public property leases, less local taxes up to 6%, January 1, 1976.

[70] Food for off-premises consumption exempt, July 1, 1978. Rate reduced from 4.6% to 4.5%, July 1, 1979. Rate increased to 5.5%, December 4, 1981. Rate reduced from 5.5% to 5.4% and tax reimposed on food products May 1, 1982.

[71] Rate increased to 11 cents, July 1, 1977; to 12 cents, July 1, 1979; to 13.5 cents, July 1, 1981; reduced to 12 cents, January 1, 1982. Variable rate instituted, January 1, 1978.

[72] Beer tax increased to $2.60/barrel; wine tax changed to 20.25 cents/liter, July 1, 1981. Surtax of 4%, May 1, 1982, increased to 14%, August 1, 1982.

[73] Ounce tax increased from 4 cents to 5 cents and changed to metric basis at $1.72/liter, July 1, 1981. Surtax of 4%, May 1, 1982, increased to 14%, August 1, 1982.

[74] Rate increased from 16 cents to 20 cents, July 1, 1981, to 20.8 cents, May 1, 1982 and to 23 cents, August 1, 1982.

[75] Surtax of 4%, May 1, 1982, increased to 7%, August 1, 1982.

[76] Expiration of 6% surtax, June 30, 1979. B & O minimum increased from $300 to $1,000 per month, July 1, 1979.

[77] Surtax of 4%, April 1, 1982, increased to 7%, July 1, 1982.

[78] Premiums tax rates increased by 0.16% plus 4% surtax, April 1, 1982.

[79] Annual increase in state regular levy for schools subject to 106% limit for collections in 1980.

[80] Motor vehicle excise tax increased from 2.0% to 2.2%, August 1, 1977. Surtax of 4%, July 1, 1982, increased to 7%, October 1, 1982.

[81] Major reduction in inheritance tax, May 29, 1979. Entire inheritance/gift tax repealed by voters in 1981, effective January 1, 1982; remaining estate tax equal to the federal estate tax credit.

[82] Fish tax transferred to Department of Revenue, July 1, 1980. Surtax of 4%, July 1, 1982, increased to 7%, October 1, 1982.

[83] Tax of 1.0% shifted from counties to the state, September 1, 1981.

[84] State tax on hotel/motel accommodations in King County effective April 1, 1982.

TABLE 4

WASHINGTON STATE GENERAL FUND REVENUES

Fiscal Year 1987 ($000)

Source	Amount[1]	Percent of Total	Percent of Subtotal	Percent of Subtotal
DEPARTMENT OF REVENUE.....	$4,361,441	71.5%	88.9%	92.2%
1935 Revenue Act Taxes.....	3,546,445	58.1	72.3	74.9
Retail sales.....	2,331,746	38.2	47.5	49.3
Use.....	165,927	2.7	3.4	3.5
Business & occupation.....	758,099	12.4	15.4	16.0
Public utility.....	135,506	2.2	2.8	2.9
Cigarettes.....	90,452	1.5	1.8	1.9
Liquor sales (percent)....	29,952	0.5	0.6	0.6
Conveyance.....	11,681	0.2	0.2	0.2
Penalties & interest.....	23,082	0.4	0.5	0.5
Other General Fund Taxes....	813,702	13.3	16.6	17.2
Inheritance/estate.....	22,826	0.4	0.5	0.5
Tobacco products.....	5,795	0.1	0.1	0.1
Liquor sales (liter).....	50,498	0.8	1.0	1.1
State property tax.....	581,613	9.5	11.8	12.3
PUD excise.....	18,292	0.3	0.4	0.4
State leasehold excise....	6,933	0.1	0.1	0.1
Fish privilege.....	2,847	---	0.1	0.1
Real estate excise.....	124,898	2.0	2.5	2.6
Administrative fees.....	1,294	---	---	---
OTHER STATE TAXES.....	370,489	6.1	7.5	7.8
Vehicle excises.....	279,624	4.6	5.7	5.9
Insurance premiums.....	89,794	1.5	1.8	1.9
Other taxes.....	1,071	---	---	---
SUBTOTAL - STATE TAXES.....	4,731,930	77.6	96.4	100.0%
OTHER STATE SOURCES.....	176,541	2.9	3.6	
License & fees.....	47,242	0.8	1.0	
Tuitions.....	131,907	2.2	2.7	
Liquor profits.....	17,068	0.3	0.3	
Lottery.....	78,496	1.3	1.6	
Miscellaneous transfers[2]..	(98,172)	(1.6)	(2.0)	
SUBTOTAL - ALL STATE SOURCES...	4,908,471	80.5	100.0%	
FEDERAL GOVERNMENT.....	1,191,489	19.5		
TOTAL - GENERAL FUND RECEIPTS..	$6,099,960	100.0%		

[1]Includes only basic general fund, excluding special accounts and earmarked revenues.

[2]Transfers exceed other minor revenue sources.

Source: Office of Financial Management, Report SWO8R2, 6/30/87. Data may not agree with Tables 2 and 4 due to late accounting adjustments in transmittals.

TABLE 5

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 1986 & 1987 ($000)

Source	Fiscal 1986	Fiscal 1987	Percent Change
STATE TAXES	$4,170,015	$4,450,875	6.7%
1935 Revenue Act Taxes	3,399,370	3,591,222	5.6
Retail sales	2,161,437	2,329,015	7.8
Use	197,104	160,705	(8.5)
Business and occupation	713,584	768,920	7.8
Public utility	143,498	136,829	(4.6)
Cigarette	103,797	122,020	17.6
Liquor sales	29,538	29,952	1.4
Conveyance	18,766	21,840	16.4
Penalties and interest	31,646	21,941	(30.7)
Property and In-lieu Excises	589,067	626,570	6.4
State school levy	544,358	581,614	6.8
Timber excise (state)	18,831	19,821	5.3
PUD excise	19,029	18,292	(3.9)
Leasehold excise (state)	6,849	6,843	(0.1)
Other State Taxes	181,578	233,083	28.4
Inheritance/estate/gift	17,712	22,826	28.8
Tobacco products	4,902	7,076	44.3
Liquor liter	51,732	50,498	(2.4)
Fish privilege	2,428	2,847	17.3
Litter	2,507	2,602	3.8
Real estate excise	95,439	131,047	37.3
State convention center	6,365	6,646	4.4
Hazardous waste	333	1,840	452.6
Tire tax	87	203	133.3
Refuse collection	73	7,498	---
ADMINISTRATIVE COLLECTIONS	14,583	13,273	(9.0)
Business registrations	732	689	(5.9)
Escheats	71	102	43.7
Nonresident exemption permits	346	394	13.9
Cigarette vendors licenses	142	142	---
Property tax exemption fees	176	69	(60.8)
Unclaimed property	6,881	5,393	(21.6)
City/county expense fund	3,368	3,648	8.3
Transit district expense fund	1,877	2,030	8.2
Leasehold expense fund	116	124	6.9
Principal/interest on EAA loans	817	665	18.6
Miscellaneous receipts	57	17	(70.2)
LOCAL TAX COLLECTIONS	455,429	500,773	10.0
City/county sales and use	304,004	335,919	10.5
Transit district sales and use	129,145	139,683	8.2
City/county leasehold	5,696	6,090	6.9
County timber tax	16,584	19,081	15.1
TOTAL DEPARTMENT COLLECTIONS	$4,640,027	$4,964,921	7.0%

TABLE 6

DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:
AVERAGE COST OF COLLECTION

Fiscal Year 1968-1987

Fiscal Year	Expenditures[1] ($000) Salaries[2]	Operations[3]	Collections ($000,000) State[4]	Local	Cost Per $100 Collections
1968	$ 3,709	$ 879	$ 591.3	---	$0.776
1969	3,909	1,111	662.3	---	0.758
1970	4,338	1,141	678.5	---	0.806
1971	5,176	1,341	762.1	$ 41.4	0.811
1972	5,207	1,681	783.3	50.5	0.826
1973	5,634	1,789	881.3	64.6	0.785
1974	6,674	2,199	980.1	75.1	0.841
1975	7,646	2,556	1,098.0	91.7	0.858
1976	8,724	2,605	1,252.2	98.6	0.839
1977	9,308	2,845	1,449.5	118.5	0.775
1978	10,693	2,853	1,676.2	143.0	0.745
1979	11,460	3,432	1,841.9	158.7	0.744
1980	13,349	3,363	1,976.3	175.7	0.777
1981	14,705	3,816	2,114.0	195.4	0.802
1982	15,082	3,975	2,334.3	222.4	0.745
1983	14,996	4,846	2,901.9	306.9	0.618
1984	17,177	5,098	3,139.0	378.8	0.633
1985	19,083	6,222	3,068.6	420.4	0.725
1986	21,469	7,361	3,544.8	455.4	0.721
1987	23,273	7,564	3,751.5	500.8	0.725

[1]Total agency expenditures including "non-revenue collecting" activities.

[2]Includes employee benefits.

[3]Excludes grants and subsidies which are generally pass-through funds.

[4]Excludes state school levy and real estate excise tax which are actually collected by counties.

TABLE 7

COUNTY/CITY SALES AND USE TAX DISTRIBUTIONS*

Fiscal Years 1983-1987

Jurisdiction*	1983	1984	1985	1986	1987
Adams.....	$ 533,739	$ 530,121	$ 536,462	$ 658,819	$ 895,619
Asotin.....	247,784	242,998	253,953	230,204	253,028
Benton.....	5,337,456	4,572,928	4,533,665	4,028,208	6,407,812
Chelan.....	1,971,516	3,163,995	3,870,034	3,791,763	4,128,582
Clallam.....	1,865,260	2,438,546	2,693,573	3,225,562	3,448,809
Clark.....	5,247,391	5,134,273	7,012,144	7,456,092	7,824,393
Columbia.....	103,732	107,098	124,905	154,556	173,276
Cowlitz.....	3,440,509	5,160,791	5,535,246	5,194,987	5,703,824
Douglas.....	579,946	861,972	1,073,278	1,055,926	1,157,590
Ferry.....	96,622	115,438	149,397	157,582	197,513
Franklin.....	1,631,934	1,628,525	1,624,185	1,554,134	2,770,546
Garfield.....	122,126	118,243	151,486	109,490	97,946
Grant.....	1,870,933	2,951,035	3,270,247	3,794,055	3,851,940
Grays Harbor..	4,882,296	4,067,561	3,655,251	3,534,603	3,730,981
Island.....	1,089,554	1,400,804	1,401,842	1,582,470	2,050,915
Jefferson.....	967,806	983,611	1,007,677	1,053,436	989,961
King.....	66,853,290	97,788,172	117,973,893	124,384,725	139,402,505
Kitsap.....	5,961,084	7,662,656	8,263,225	9,545,909	9,429,761
Kittitas.....	779,467	804,437	1,273,353	1,329,271	1,505,766
Klickitat.....	425,379	444,645	462,699	463,252	480,008
Lewis.....	2,497,691	3,239,651	3,806,316	4,352,288	5,271,102
Lincoln.....	294,732	291,652	340,861	292,480	431,965
Mason.....	731,977	1,025,958	1,125,408	1,179,908	1,164,935
Okanogan.....	908,719	914,123	975,706	1,063,597	1,423,891
Pacific.....	395,296	428,718	408,642	386,556	515,643
Pend Oreille..	135,291	201,658	192,663	160,401	138,175
Pierce.....	18,954,259	31,331,396	33,798,114	34,285,367	37,000,450
San Juan.....	353,727	462,781	635,708	722,316	790,696
Skagit.....	2,710,630	3,878,882	4,424,701	4,538,286	5,084,594
Skamania.....	93,261	132,898	640,575	116,839	102,214
Snohomish.....	19,703,390	21,503,961	22,268,400	24,826,577	30,496,547
Spokane.....	13,815,146	20,874,930	22,796,638	24,803,178	26,425,695
Stevens.....	1,209,068	1,151,769	1,220,916	1,167,293	1,059,998
Thurston.....	4,380,658	8,391,677	9,033,781	9,558,027	10,339,066
Wahkiakum.....	27,181	54,809	47,263	37,677	81,582
Walla Walla...	1,493,455	1,604,519	1,840,937	1,722,233	1,712,602
Whatcom.....	4,053,676	7,741,632	7,908,771	8,512,843	9,237,740
Whitman.....	868,832	920,925	986,766	981,448	1,029,504
Yakima.....	6,646,263	10,569,862	11,498,736	10,455,975	10,945,745
TOTAL.....	$183,281,076	$254,899,607	$288,817,416	$302,468,274	$337,752,921
All Counties..	$ 57,918,287	$ 69,331,066	$ 84,499,635	$ 94,189,139	$112,422,748
All Cities....	125,362,789	185,568,541	204,317,781	208,279,135	225,330,173
TOTAL.....	$183,281,076	$254,899,607	$288,817,416	$302,468,274	$337,752,921

*Actual distributions of city-county local sales tax (rates from 0.5-1.0%) to county government and all cities within the county, excluding from 1.0% to 1.5% of collections (depending on tax rate) that is retained by the state for administrative expenses.

TABLE 8

PUBLIC TRANSPORTATION SYSTEMS:
LOCAL SALES AND USE TAX DISTRIBUTIONS

Fiscal Years 1985-1987

Transit District[1]	Date First Imposed	Tax Rate[2]	1985	1986	1987
King County	1/73	0.6%	$ 83,338,461	$ 87,020,130	$ 95,395,617
Grays Harbor County	1/75	0.3	854,893	1,029,659	1,252,591
Whatcom County PTBA	1/76	0.3	1,520,179	1,559,764	1,652,180
Snohomish County PTBA	10/76	0.3	4,560,903	4,854,453	5,580,972
Thurston County PTBA	1/78	0.3	2,361,031	2,525,601	2,754,672
Everett	1/79	0.3	2,342,155	2,521,815	2,988,283
Clallam County PTBA	1/80	0.3	969,568	1,004,696	1,039,628
Pacific County	1/80	0.3	253,766	240,168	260,829
Pierce County PTBA	1/80	0.3	9,579,753	9,795,438	10,499,029
Walla Walla County PTBA	4/80	0.3	798,542	714,016	699,361
Clark County PTBA	1/81	0.3	2,569,392	2,721,145	2,769,285
Jefferson County PTBA	1/81	0.3	300,734	315,186	258,095
Yakima (City)	1/81	0.3	1,784,865	1,684,920	1,780,950
Spokane County PTBA	4/81	0.3	7,678,929	7,500,145	7,619,937
Benton-Franklin PTBA	7/81	0.3	3,061,050	2,891,763	3,039,904
Kitsap County PTBA	10/82	0.3	2,070,814	2,131,125	2,444,015
Lewis County PTBA	1/86	0.1	---	82,153	280,211
Island County PTBA	10/86	0.3	---	---	243,962
Longview-Kelso	1/88	0.1	---	---	---
TOTALS			$124,045,041	$128,592,175	$140,559,521

[1]The local sales and use tax for transit purposes may be imposed by cities, counties, or public transportation benefit areas (PTBAs), which may include cities as well as unincorporated areas, if approved by voters of the district. Amounts reflect actual distributions after deducting from 1.0% to 1.5% of collections (depending on tax rate) for state administrative expenses.

[2]Current local tax rate as of January 1988. Rates may range from 0.1% to 0.6%.

TABLE 9

TIMBER EXCISE TAX DISTRIBUTIONS

Calendar Year 1987

	Timber Excise Tax[1]	Reforestation Surtax[2]	Total 1987 Distribution
County Tax:			
Asotin.....	$ 3,457	---	$ 3,457
Chelan.....	35,315	---	35,315
Clallam.....	799,936	$ 9,358	809,294
Clark.....	420,300	---	420,300
Columbia.....	14,558	---	14,558
Cowlitz.....	2,213,592	82,009	2,295,601
Ferry.....	117,450	---	117,450
Grays Harbor.	3,079,314	560,358	3,639,672
Island.....	59,216	---	59,216
Jefferson....	638,994	485	639,479
King.....	1,122,656	36,375	1,159,030
Kitsap.....	189,911	1,844	191,755
Kittitas.....	313,860	---	313,860
Klickitat....	269,278	---	269,278
Lewis.....	2,881,831	89,927	2,971,758
Lincoln.....	13,953	---	13,953
Mason.....	1,009,182	839,825	1,849,007
Okanogan.....	50,882	---	50,882
Pacific.....	961,839	89,373	1,051,212
Pend Oreille.	139,277	---	139,277
Pierce.....	919,861	107,738	1,027,600
San Juan.....	4,256	---	4,256
Skagit.....	719,153	---	719,153
Skamania.....	454,316	---	454,316
Snohomish....	377,657	5,667	383,325
Spokane.....	87,153	---	87,153
Stevens.....	263,841	---	263,841
Thurston.....	762,182	49,722	811,905
Wahkiakum....	234,145	---	234,145
Walla Walla..	9,074	---	9,074
Whatcom.....	318,725	---	318,725
Whitman.....	823	---	823
Yakima.....	213,167	---	213,167
County Total...	$18,699,156	$1,872,683	$20,571,839
State Tax.....	$20,870,743	---	$20,870,743

[1]County tax of 4.0% on timber harvested on privately owned lands. State tax levied as follows:

	FY 1987	FY 1988
- privately owned & reclassified reforestation lands	1.75%	1.375%
- publicly owned lands	5.75%	5.375%

[2]Tax on reforestation lands that are reclassified and now subject to timber tax. The surtax reflects the difference between the 9.5% rate for calendar year 1986 harvests (distributed during calendar 1987) less the applicable county and state timber tax rates.

TABLE 10

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 1985-1987

County	1985	1986	1987 County	1987 Cities	1987 Total
Adams.....	$ 19,286	$ 19,379	$ 24,459	$ 1,287	$ 25,746
Asotin.....	6,634	4,929	4,866	654	5,520
Benton.....	145,227	142,850	106,846	66,133	172,979
Chelan.....	19,911	15,205	13,049	1,356	14,405
Clallam.....	58,877	61,485	35,627	35,392	71,019
Clark.....	185,647	184,882	79,650	139,819	219,469
Columbia.....	5,417	5,035	2,510	308	2,818
Cowlitz.....	111,588	194,936	95,324	22,200	117,524
Douglas.....	33,191	28,836	24,447	998	25,445
Ferry.....	878	1,123	1,320	266	1,586
Franklin.....	98,882	88,375	81,746	18,292	100,038
Garfield.....	5,289	5,676	2,812	1,030	3,843
Grant.....	138,131	120,300	115,117	14,778	129,895
Grays Harbor..	59,927	108,148	42,314	31,720	74,033
Island.....	17,676	20,027	8,368	13,902	22,270
Jefferson.....	31,778	34,456	18,387	18,686	37,073
King.....	832,249	2,797,134	1,340,100	1,868,408	3,208,507
Kitsap.....	151,945	80,718	58,363	29,239	87,601
Kittitas.....	12,939	13,492	21,333	981	22,314
Klickitat.....	16,752	18,116	19,031	783	19,814
Lewis.....	17,791	10,011	7,387	4,040	11,426
Lincoln.....	19,550	20,256	13,267	620	13,887
Mason.....	20,355	17,520	21,225	3,593	24,818
Okanogan.....	14,288	13,294	12,879	1,585	14,464
Pacific.....	15,520	16,559	11,118	6,176	17,293
Pend Oreille..	1,288	1,456	1,516	230	1,746
Pierce.....	650,323	660,638	314,813	283,018	597,831
San Juan.....	55,268	68,702	17,172	13,773	30,944
Skagit.....	91,307	95,462	59,517	86,163	145,680
Skamania.....	6,269	9,396	2,950	2,745	5,695
Snohomish.....	468,642	434,773	180,918	239,852	420,770
Spokane.....	91,805	74,559	54,368	16,400	70,767
Stevens.....	3,558	50,810	5,253	787	6,040
Thurston.....	43,272	49,278	39,244	22,692	61,936
Wahkiakum.....	2,962	2,309	3,408	26	3,435
Walla Walla...	58,761	51,494	58,310	2,426	60,737
Whatcom.....	135,253	153,153	77,254	93,227	170,481
Whitman.....	39,340	39,236	26,781	6,786	33,567
Yakima.....	31,676	31,013	27,992	8,509	36,501
TOTAL.....	$5,719,472	$5,695,741	$3,031,040	$3,058,880	$6,089,920

TABLE 11

PUBLIC UTILITY DISTRICT (PUD) EXCISE TAX

Distributions in Fiscal 1983-1987

County	1983	1984	1985	1986	1987
LOCAL GOVT.					
Adams	$ 95	$ 110	$ 136	$ 200	$ 160
Benton	330,418	414,720	487,826	984,886	931,066
Chelan	940,861	938,441	987,619	978,663	924,900
Clallam	143,005	163,414	182,458	192,743	186,687
Clark	756,689	890,471	1,106,295	1,164,379	1,109,433
Cowlitz	757,280	899,934	903,739	676,680	687,938
Douglas	652,099	663,035	684,172	680,291	603,523
Ferry	20,700	24,001	29,120	30,359	31,589
Franklin	164,061	188,088	221,728	385,563	385,713
Grant	685,520	722,691	797,783	875,527	888,927
Grays Harbor	351,484	389,917	409,365	419,802	414,328
Island	21,213	25,281	32,312	33,351	31,863
Jefferson	10,413	9,387	12,703	13,506	13,451
Kitsap	828	856	1,320	1,154	1,188
Kittitas	177,025	192,644	206,452	218,669	216,927
Klickitat	83,317	82,958	107,172	102,464	88,787
Lewis	278,800	299,459	304,115	328,898	290,120
Lincoln	417	431	455	501	511
Mason	149,963	173,810	229,945	224,118	217,557
Okanogan	241,895	256,339	262,834	282,418	235,215
Pacific	86,314	98,323	103,631	101,299	105,947
Pend Oreille	79,530	94,213	92,969	90,208	91,593
Pierce	3,305	4,416	4,856	4,757	4,569
Skagit	1,119	1,441	1,641	1,048	938
Skamania	35,209	38,226	43,411	45,965	44,414
Snohomish	1,352,738	1,568,597	2,132,500	2,225,791	2,124,557
Thurston	3,105	3,323	4,147	5,291	3,890
Wahkiakum	13,274	16,194	17,433	17,782	16,193
Walla Walla	---	---	2,194	26,338	28,148
Whatcom	18,941	27,819	36,254	37,587	39,277
Yakima	165,776	174,947	196,728	298,642	315,843
Local Subtotal	7,525,394	8,363,486	9,603,309	10,448,880	10,035,258
STATE GOVT.					
Schools	4,845,119	5,384,710	5,812,673	6,623,584	6,376,223
Other Gen Fund*	1,070,319	1,575,315	1,766,415	1,956,220	1,880,483
GRAND TOTAL	$13,440,832	$15,323,511	$17,182,397	$19,028,683	$18,291,964

*Includes full amount of surtax.

TABLE 12

RETAIL SALES AND USE TAX DISTRIBUTIONS FOR LOCAL STADIUM AND CONVENTION CENTER FACILITIES

Fiscal Years 1978-1987

Fiscal Year	Cities	Counties	Total
1978	$1,167,426	$1,478,879	$2,646,305
1979	1,771,337	2,215,737	3,987,074
1980	1,739,806	2,450,133	4,189,939
1981	1,894,742	2,833,011	4,727,753
1982	2,076,719	2,882,251	4,958,970
1983	2,376,257	3,683,343	6,059,600
1984	2,468,766	3,610,543	6,079,309
1985	2,842,048	4,231,447	7,073,495
1986	3,183,923	4,673,503	7,857,426
1987	3,287,177	5,356,067	8,643,244

As of December 1987, 100 cities and 28 counties were participating in this program. The 2% stadium/convention center tax is not an additional tax for the consumer but is deducted from the state retail sales and use tax on hotel/motel lodgings. This table does not include additional hotel/motel taxes levied by Bellevue, Pierce County and some cities in Pierce County, nor the state convention center tax in Seattle and King County.

TABLE 13

REAL ESTATE EXCISE TAX STATISTICS

Fiscal Years 1978-1987

Fiscal Year	Number of Sales	Taxable Value of Sales ($000,000)*	State Real Estate Excise Tax ($000)**
1978	294,887	$ 8,627.3	$ 86,273.5
1979	286,690	10,158.9	101,588.6
1980	242,020	9,567.4	95,674.3
1981	211,457	9,057.4	90,573.9
1982	174,378	7,310.9	73,483.1
1983	196,965	6,901.2	73,842.4
1984	214,295	8,932.2	95,574.6
1985	197,064	8,835.3	94,537.9
1986	206,191	9,006.9	96,374.0
1987	230,568	11,884.0	131,046.8

* Estimate.

** Local tax through August 1981 and state tax thereafter; excludes local option real estate taxes starting in 1982.

TABLE 14

NUMBER OF STATE EXCISE TAXPAYERS

Registered Accounts by County and Reporting Frequency
Beginning of Fiscal 1987 and 1988

County	July 1986 Total	July 1987 Monthly	Quarterly	Annual	Total
Adams.....	691	184	412	108	704
Asotin.....	630	120	413	95	628
Benton.....	3,947	845	2,573	521	3,939
Chelan.....	3,982	929	2,506	603	4,038
Clallam.....	3,632	681	2,436	627	3,744
Clark.....	8,340	1,477	5,885	1,258	8,620
Columbia.....	220	54	135	38	227
Cowlitz.....	3,628	772	2,345	535	3,652
Douglas.....	294	57	190	60	307
Ferry.....	303	39	213	70	322
Franklin.....	1,502	378	916	181	1,475
Garfield.....	113	31	70	18	119
Grant.....	2,361	565	1,421	351	2,337
Grays Harbor.	3,530	761	2,297	520	3,578
Island.....	2,313	346	1,562	439	2,347
Jefferson....	1,435	213	1,013	284	1,510
King.....	90,658	16,239	62,383	15,495	94,117
Kitsap.....	8,001	1,266	5,630	1,443	8,339
Kittitas.....	1,353	302	810	218	1,330
Klickitat....	843	154	587	115	856
Lewis.....	3,358	663	2,277	536	3,476
Lincoln.....	531	123	311	116	550
Mason.....	1,933	305	1,349	384	2,038
Okanogan.....	1,838	375	1,179	308	1,862
Pacific.....	1,151	244	749	182	1,175
Pend Oreille.	432	61	284	84	429
Pierce.....	24,164	4,274	16,362	4,127	24,763
San Juan.....	1,275	184	900	206	1,290
Skagit.....	4,435	906	2,850	758	4,514
Skamania.....	286	48	201	47	296
Snohomish....	22,052	3,649	15,405	3,942	22,996
Spokane.....	16,825	3,472	10,913	2,519	16,904
Stevens.....	1,535	292	995	262	1,549
Thurston.....	7,966	1,340	5,511	1,438	8,289
Wahkiakum....	208	30	132	44	206
Walla Walla..	1,953	486	1,150	297	1,933
Whatcom.....	7,185	1,374	4,707	1,136	7,217
Whitman.....	1,379	282	815	238	1,335
Yakima.....	7,164	1,781	4,436	977	7,194
SUBTOTAL...	243,446	45,302	164,323	40,580	250,205
Out-Of-State.	17,631	5,147	9,554	3,373	18,074
TOTAL.....	261,077	50,449	173,877	43,953	268,279

TABLE 15

NUMBER OF NEW BUSINESS IN WASHINGTON

Statewide by Standard Industrial Classification
Fiscal Years 1983-1987

Industry	SIC	1983	1984	1985	1986	1987
Agriculture, fishing, forestry, mining.....	01-14	1,118	1,158	1,162	1,135	1,132
Construction.....	15-17	5,727	6,417	6,227	5,535	5,255
Manufacturing.....	20-39	1,293	1,381	1,279	1,548	1,537
Wood/paper products.	24&26	424	574	546	661	670
Furniture.....	25	69	20	70	112	82
Printing/publishing.	27	289	293	286	359	335
Chemicals/metals....	28-34	82	75	35	54	84
Machinery.....	35-36	194	206	148	150	143
Transportation equip	37	146	167	167	171	179
Other manufacturing.	20-23, 38-39	89	46	27	41	44
Transportation.....	40-47	750	853	948	1,061	1,004
Utilities.....	48-49	74	79	77	89	102
Wholesale Trade.....	50-51	3,923	3,985	3,918	4,129	3,470
Retail Trade.....	52-59	15,616	14,640	14,167	13,703	12,360
Merchandise/apparel.	53&56	556	614	776	826	734
Food stores.....	54	1,140	979	956	1,006	1,009
Vehicles/gasoline...	55	902	1,000	1,100	941	762
Furniture/appliances	57	907	1,147	1,645	1,500	1,277
Restaurants/bars....	58	1,811	1,765	1,848	1,836	1,611
Other retail stores.	52&59	10,300	9,135	7,842	7,594	6,967
Finance/insurance/ real estate.....	60-67	860	970	1,080	1,297	1,515
Services.....	70-99	15,846	16,679	16,472	16,686	16,222
Personal services...	72	1,969	2,252	2,289	2,395	2,126
Business services...	73	6,149	6,717	6,620	6,785	6,981
Auto repair/rental..	75	1,806	1,780	1,774	1,733	1,431
Medical services....	80	1,122	1,141	1,180	1,232	1,307
Other services.....	70,76-79, 81-99	4,800	4,789	4,609	4,541	4,377
TOTAL NEW FIRMS.....		45,207	46,162	45,330	45,183	42,597

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 16

NUMBER OF NEW BUSINESSES IN WASHINGTON

By County, Fiscal Years 1983-1987

County	1983	1984	1985	1986	1987
Adams	89	100	91	72	92
Asotin	107	130	113	99	97
Benton	829	806	683	683	616
Chelan	671	711	632	540	534
Clallam	528	565	536	605	604
Clark	1,582	1,485	1,529	1,731	1,609
Columbia	29	30	19	26	36
Cowlitz	694	642	579	634	577
Douglas	39	29	54	43	50
Ferry	39	57	42	53	50
Franklin	290	264	263	212	211
Garfield	9	13	9	9	14
Grant	349	349	323	291	285
Grays Harbor	533	624	585	575	511
Island	357	407	382	361	321
Jefferson	225	251	243	219	243
King	15,589	16,188	16,435	16,563	15,807
Kitsap	1,395	1,572	1,529	1,433	1,412
Kittitas	215	198	196	176	156
Klickitat	100	144	151	137	144
Lewis	526	559	482	514	483
Lincoln	58	71	69	57	67
Mason	321	364	333	317	300
Okanogan	292	283	255	292	223
Pacific	161	181	166	176	171
Pend Oreille	69	78	75	67	64
Pierce	4,354	4,464	4,469	4,268	3,933
San Juan	208	196	194	245	192
Skagit	671	714	710	681	604
Skamania	43	48	54	54	48
Snohomish	3,793	3,959	4,046	4,062	3,888
Spokane	3,233	3,140	2,900	2,917	2,615
Stevens	254	254	245	245	212
Thurston	1,433	1,528	1,504	1,472	1,359
Wahkiakum	21	30	25	44	21
Walla Walla	330	274	298	296	253
Whatcom	1,375	1,303	1,257	1,257	1,009
Whitman	214	197	177	169	146
Yakima	1,229	1,189	1,085	1,031	980
Out of State	2,953	2,765	2,592	2,557	2,660
TOTAL NEW FIRMS	45,207	46,162	45,330	45,183	42,597

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

TABLE 17

NUMBER OF NEW BUSINESSES IN WASHINGTON

By County and Major Industry, Fiscal Year 1987

County	Construction	Manufacturing	Wholesale Trade	Retail Trade	Services	All Other
Adams	6	2	9	33	34	8
Asotin	9	5	4	45	26	8
Benton	60	10	49	198	249	50
Chelan	76	16	30	201	174	37
Clallam	64	51	32	185	198	74
Clark	234	50	124	452	618	131
Columbia	4	1	1	20	8	2
Cowlitz	60	62	25	189	204	37
Douglas	5	1	2	15	22	5
Ferry	6	6	2	19	13	4
Franklin	14	2	21	81	72	21
Garfield	3	--	3	3	5	--
Grant	19	6	23	105	99	33
Grays Harbor	40	78	36	159	152	46
Island	47	9	15	121	106	23
Jefferson	23	27	15	90	71	17
King	1,682	425	1,213	4,304	6,716	1,467
Kitsap	190	35	66	473	523	125
Kittitas	18	8	9	48	62	11
Klickitat	17	22	3	53	36	13
Lewis	47	66	29	154	132	55
Lincoln	5	--	6	23	24	9
Mason	48	18	21	93	91	29
Okanogan	24	14	14	82	59	30
Pacific	12	13	12	65	56	13
Pend Oreille	6	8	5	31	11	3
Pierce	549	102	250	1,218	1,492	322
San Juan	19	9	10	68	66	20
Skagit	73	34	48	204	201	44
Skamania	6	7	2	17	13	3
Snohomish	625	160	233	1,114	1,420	336
Spokane	301	75	184	792	1,047	216
Stevens	20	22	17	74	56	23
Thurston	176	49	82	400	538	114
Wahkiakum	2	--	3	8	5	3
Walla Walla	23	5	17	90	104	14
Whatcom	108	51	91	325	359	75
Whitman	10	3	7	70	42	14
Yakima	101	19	69	316	383	92
Out of State	523	66	688	422	735	226
TOTAL NEW FIRMS	5,255	1,537	3,470	12,360	16,222	3,753

NOTE: Based on registrations with the Department. Includes new businesses, accounts resulting from reorganization of previously registered businesses, and firms that apply but do not become operational.

PROPERTY TAX LEVIES AND COLLECTIONS

Table 18 - Property Tax Levies by Major Taxing District, by Calendar Year Due, 1984 - 1987

Table 19 - Property Tax Levies by County, Due in Calendar 1986 and 1987

Table 20 - Property Tax Levy Rates by County; Countywide Average Rates Per $1,000 Assessed Value by Year Due, 1983 - 1987

Table 21 - Property Tax Valuations, Levies, and Average Tax Rates, by Calendar Year Due, 1910 - 1988

Table 22 - Number of Taxing Districts by Type, 1982 - 1987

Table 23 - Property Tax Collections and Year-end Delinquency, Amounts by County for Calendar 1986

Table 24 - Property Tax Collections and Year-End Delinquency, Statewide Totals, 1935 - 1986

TABLE 18

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1984-1987
Dollars in Thousands

FUND	1984 Amount ($000)	1984 Percent	1985 Amount ($000)	1985 Percent
TOTAL	$1,508,700	100.0	$1,678,405	100.0
SCHOOLS	837,997	55.5	936,098	55.8
State (Regular)	477,223	31.6	525,615	31.3
Local (Special)	360,774	23.9	410,483	24.5
Maint. & Oper.	260,277	17.3	287,393	17.1
Cap./Trans. Project	--*	--	--*	--
Bonds	100,497	6.7	123,090	7.3
COUNTY	301,757	20.0	324,715	19.3
Current Expense (Regular)	162,636	10.8	178,086	10.6
Other County Regular	15,011	1.0	14,427	0.9
Road District (Regular)	94,897	6.3	105,513	6.3
Diverted Road Funds	8,488	0.6	6,767	0.4
County Special	20,725	1.4	19,922	1.2
CITIES AND TOWNS	197,596	13.1	221,873	13.2
Regular Levies	167,853	11.1	183,085	10.9
Special Levies	29,743	2.0	38,788	2.3
DISTRICTS	171,350	11.4	195,719	11.7
Total Regular	151,717	10.1	164,748	9.8
Total Special	19,633	1.3	30,971	1.8
Port General (Regular)	42,317	2.8	45,842	2.7
Port Ind. Dev./Bonds(Reg.)	--*	--	--*	--
Port Special	394	0.0	295	0.0
Fire Protection Regular	53,469	3.5	58,236	3.5
Fire Protection Special	10,138	0.7	20,207	1.2
Library Regular	30,060	2.0	32,278	1.9
Library Special	632	0.0	706	0.0
Hospital Regular	6,123	0.4	6,611	0.4
Hospital Special	5,495	0.4	6,288	0.4
Emergency Medical Regular	15,482	1.0	17,013	1.0
Emergency Medical Special	1,421	0.1	1,549	0.1
Parks Regular	3,070	0.2	3,576	0.2
Parks Special	1,420	0.1	1,751	0.1
Other Regular	1,196	0.1	1,192	0.1
Other Special	133	0.0	175	0.0

* Included in preceding amount.

TABLE 18, Cont.

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1984-1987
Dollars in Thousands

1986		1987		1986 to 1987 Comparison	
Amount ($000)	Percent	Amount ($000)	Percent	Difference ($000)	Percent Change
$1,784,467	100.0	$2,042,279	100.0	$257,812	14.4
964,314	54.0	1,132,466	55.5	168,152	17.4
561,089	31.4	595,196	29.1	34,107	6.1
403,225	22.6	537,270	26.3	134,045	33.2
281,152	15.8	346,486	17.0	65,334	23.2
1,134	0.1	30,054	1.5	28,920	2550.3
120,939	6.8	160,730	7.9	39,791	32.9
354,537	19.9	386,116	18.9	31,579	8.9
191,237	10.7	209,204	10.2	17,967	9.4
17,027	1.0	16,397	0.8	(630)	-3.7
112,881	6.3	125,128	6.1	12,247	10.8
7,904	0.4	4,530	0.2	(3,374)	-42.7
25,488	1.4	30,857	1.5	5,369	21.1
247,788	13.9	279,818	13.7	32,030	12.9
198,128	11.1	225,070	11.0	26,942	13.6
49,660	2.8	54,748	2.7	5,088	10.2
217,828	12.2	243,879	11.9	26,051	12.0
190,812	10.7	212,404	10.4	21,592	11.3
27,016	1.5	31,475	1.5	4,459	16.5
36,601	2.1	38,263	1.9	1,662	4.5
13,105	0.7	15,223	0.7	2,118	16.2
591	0.0	1,154	0.1	563	95.3
70,530	4.0	80,735	4.0	10,205	14.5
13,748	0.8	11,583	0.6	(2,165)	-15.7
34,142	1.9	39,126	1.9	4,984	14.6
624	0.0	2,844	0.1	2,220	355.8
7,169	0.4	7,791	0.4	622	8.7
6,725	0.4	7,227	0.4	502	7.5
23,926	1.3	25,656	1.3	1,730	7.2
2,239	0.1	1,357	0.1	(882)	-39.4
3,812	0.2	4,040	0.2	228	6.0
2,976	0.2	7,057	0.3	4,081	137.1
1,527	0.1	1,570	0.1	43	2.8
113	0.0	253	0.0	140	123.9

TABLE 19

PROPERTY TAX LEVIES BY COUNTY

Due in Calendar 1986 & 1987

County	Year Due 1986 ($000)	Year Due 1987 ($000)	Change ($000)	Percent Change
Adams	$7,304	$7,394	$90	1.2
Asotin	4,369	4,618	249	5.7
Benton	37,788	41,513	3,725	9.9
Chelan	18,814	21,857	3,043	16.2
Clallam	18,571	19,535	964	5.2
Clark	76,809	82,478	5,669	7.4
Columbia	2,187	2,414	227	10.4
Cowlitz	36,323	37,685	1,362	3.7
Douglas	8,572	10,074	1,503	17.5
Ferry	1,251	1,509	258	20.6
Franklin	16,173	16,806	633	3.9
Garfield	1,715	1,695	(20)	(1.2)
Grant	20,757	23,154	2,397	11.5
Grays Harbor	24,172	24,749	578	2.4
Island	17,955	18,470	515	2.9
Jefferson	8,247	9,354	1,107	13.4
King	676,732	808,599	131,867	19.5
Kitsap	53,947	63,802	9,855	18.3
Kittitas	8,089	8,652	563	7.0
Klickitat	7,130	6,389	(742)	(10.4)
Lewis	19,986	22,280	2,294	11.5
Lincoln	6,909	6,871	(37)	(0.5)
Mason	15,080	15,789	709	4.7
Okanogan	11,522	11,177	(345)	(3.0)
Pacific	7,287	6,971	(317)	(4.3)
Pend Oreille	2,753	3,264	511	18.6
Pierce	189,739	223,506	33,767	17.8
San Juan	8,493	8,775	282	3.3
Skagit	27,516	31,395	3,878	14.1
Skamania	2,895	2,820	(75)	(2.6)
Snohomish	138,982	164,254	25,273	18.2
Spokane	111,008	118,367	7,359	6.6
Stevens	8,811	9,778	967	11.0
Thurston	56,923	65,949	9,026	15.9
Wahkiakum	938	953	15	1.6
Walla Walla	17,664	18,775	1,111	6.3
Whatcom	47,642	50,374	2,732	5.7
Whitman	13,796	14,360	565	4.1
Yakima	49,617	55,875	6,258	12.6
TOTAL	$1,784,467	$2,042,279	$257,812	14.4

TABLE 20

PROPERTY TAX LEVY RATES BY COUNTY

Countywide Average Rates Per $1,000 Assessed Value
By Year Due 1983-1987

County	1983	1984	1985	1986	1987
Adams	$10.78	$11.72	$11.64	$12.13	$12.92
Asotin	12.86	13.57	13.62	14.28	14.92
Benton	9.46	11.04	11.61	12.52	13.88
Chelan	11.06	12.21	12.36	12.59	12.51
Clallam	8.53	9.29	9.59	10.84	11.41
Clark	10.25	10.85	11.45	11.75	12.40
Columbia	12.13	13.48	14.63	13.95	15.11
Cowlitz	10.00	11.45	12.03	11.71	12.33
Douglas	11.03	11.47	11.42	11.68	12.98
Ferry	7.18	7.96	8.65	8.44	8.99
Franklin	11.26	12.54	13.14	14.03	15.06
Garfield	13.29	14.51	13.79	15.88	15.79
Grant	11.04	11.94	12.37	12.72	13.48
Grays Harbor	10.67	11.08	11.94	12.72	13.25
Island	8.48	8.41	8.54	8.73	8.75
Jefferson	7.48	9.30	8.88	9.19	10.36
King	9.81	10.42	11.10	11.72	13.12
Kitsap	9.09	9.20	10.00	10.24	11.79
Kittitas	10.47	10.31	10.59	10.78	11.12
Klickitat	9.65	10.13	11.72	12.55	12.60
Lewis	9.20	10.37	10.57	10.85	12.01
Lincoln	11.36	12.88	12.42	14.35	13.65
Mason	8.93	8.94	9.89	10.39	10.91
Okanogan	11.21	11.77	11.32	13.44	12.59
Pacific	11.45	11.73	13.19	13.19	12.57
Pend Oreille	11.66	11.15	11.32	11.64	12.67
Pierce	11.57	12.38	13.84	13.38	15.08
San Juan	6.62	7.69	8.43	8.49	8.43
Skagit	8.80	10.07	9.84	10.21	11.85
Skamania	9.16	9.28	9.75	10.18	10.30
Snohomish	8.91	9.83	10.19	10.64	11.95
Spokane	11.90	13.11	12.64	12.69	13.12
Stevens	9.06	10.00	11.14	10.44	11.10
Thurston	10.66	11.84	13.22	13.61	15.29
Wahkiakum	10.22	11.42	11.58	11.77	12.32
Walla Walla	10.80	11.78	12.13	12.14	12.89
Whatcom	10.29	10.73	11.42	11.22	11.89
Whitman	14.92	14.80	15.12	14.89	15.15
Yakima	9.47	10.86	11.14	11.23	12.50
STATE	$10.06	$10.83	$11.44	$11.79	$12.97

TABLE 21

PROPERTY TAX VALUATIONS, LEVIES AND AVERAGE TAX RATES

By Calendar Year Due, 1910-1988

Year Due	Assessed Valuation ($000)[1]			Total Taxes Levied ($000)	Statewide Average Rate Per $1,000 A.V.[2]
	County	State	Total		
1910.....	$ 681,070	$ 109,946	$ 791,016	$ 24,994	$ 7.90
1915.....	865,995	159,466	1,025,461	36,818	8.98
1920.....	902,525	153,977	1,056,502	60,143	14.23
1925.....	999,658	148,258	1,147,916	67,004	14.59
1930.....	1,088,837	162,067	1,250,904	81,095	16.21
1935.....	852,482	112,669	965,151	48,368	12.53
1940.....	818,684	159,803	978,487	41,505	10.61
1945.....	987,810	181,507	1,169,317	46,160	9.87
1950.....	1,490,903	206,402	1,697,305	86,025	12.67
1955.....	2,118,359	230,078	2,348,437	116,833	12.44
1960.....	2,919,367	307,112	3,226,480	175,998	13.64
1961.....	3,129,225	317,901	3,447,126	204,413	14.83
1962.....	3,290,578	325,635	3,616,213	214,979	14.86
1963.....	3,465,939	339,348	3,805,287	231,541	15.21
1964.....	3,655,050	347,009	4,002,059	252,611	15.78
1965.....	3,835,198	346,916	4,182,114	267,923	16.02
1966.....	4,040,600	341,824	4,382,424	285,456	16.29
1967.....	4,561,872	346,473	4,908,345	338,423	17.24
1968.....	4,966,600	342,965	5,309,565	395,951	18.64
1969.....	5,562,045	365,605	5,927,650	465,293	19.63
1970.....	6,107,912	389,227	6,497,139	533,244	20.52
1971.....	13,711,635	828,263	14,539,898	622,946	21.42
1972.....	14,348,242	857,376	15,205,618	651,005	21.41
1973.....	16,821,800	1,099,759	17,921,559	674,458	18.82
1974.....	18,065,726	1,230,384	19,296,110	716,189	18.56
1975.....	38,211,161	2,548,447	40,759,608	806,038	19.78
1976.....	42,496,185	2,710,696	47,206,880	727,430	16.09
1977.....	48,357,404	3,023,877	51,381,281	927,390	18.05
1978.....	56,089,049	3,079,209	59,168,258	1,002,340	16.94
1979.....	63,105,417	3,477,928	66,583,345	1,064,021	15.98
1980.....	73,063,044	3,728,925	76,791,969	1,006,737	13.11
1981.....	105,678,610	4,202,744	109,881,354	1,129,004	10.28
1982.....	118,395,134	4,850,053	123,245,187	1,242,771	10.10
1983.....	137,936,548	5,476,328	143,412,876	1,434,255	10.06
1984.....	134,961,347	5,803,775	140,765,122	1,508,700	10.83
1985.....	141,743,344	6,453,551	148,196,895	1,678,405	11.44
1986.....	145,734,943	6,849,528	152,584,470	1,784,467	11.79
1987.....	151,411,961	7,318,434	158,730,395	2,042,279	12.97
1988.....	154,633,726	7,603,997	162,237,723	n.a.	n.a.

n.a. - not available

[1] County assessed valuations are valuations as equalized by the County Board of Equalization, and state assessed valuations are valuations of inter-county utilities and private car companies as equalized by the State Board of Equalization for county purposes.

[2] Total taxes levied divided by total assessed valuation. All years adjusted to dollars per thousand levied on 100 percent assessment level.

TABLE 22

NUMBER OF TAXING DISTRICTS BY TYPE

1982-1987

Taxing District	1982	1983	1984	1985	1986	1987
State.....	1	1	1	1	1	1
Counties.....	39	39	39	39	39	39
Cities and Towns....	265	265	266	266	266	266
Road.....	41	41	39	39	39	39
School.....	300	300	300	299	299	299
Public Utility.....	29	29	29	32	32	30
Library.....	16	16	16	16	16	16
Port.....	72	72	73	73	73	75
Water.....	135	134	129	125	124	126
Fire.....	416	417	419	420	422	422
Sewer.....	54	55	47	44	45	45
Metropolitan.....	2	2	2	2	2	2
Park.....	1	1	1	1	1	1
Flood.....	1	1	1	1	1	1
Flood Zone.....	14	15	15	19	20	20
Hospital.....	50	52	52	52	52	51
Airport.....	2	2	1	1	1	1
Ferry.....	1	1	1	1	1	1
Cemetery.....	96	95	96	99	98	99
Mosquito Control....	8	8	11	11	11	11
Park-Recreation.....	33	33	35	43	44	45
Emergency Medical...	6	8	8	9	8	9
Irrigation.....	0	1	1	1	3	3
Cultural-Arts.....	0	0	1	1	1	1
Totals.....	1,582	1,588	1,583	1,595	1,599	1,603
Tax Code Areas.....	3,022	3,076	3,043	3,031	3,028	2,993

TABLE 23

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar Year 1986

County	Current Taxes		Delinquent Taxes	
	1986 Tax Roll	Collections	Due Jan. 1, 1986	Collections
Adams	$ 7,304,186	$ 6,568,279	$ 854,593	$ 270,902
Asotin	4,369,181	4,117,132	303,640	143,080
Benton	38,170,706	35,538,426	4,734,658	2,406,885
Chelan	18,817,444	17,976,575	1,114,388	558,485
Clallam	18,544,362	17,540,915	1,600,504	766,488
Clark	76,969,207	70,431,676	10,208,766	4,413,321
Columbia	2,187,098	2,096,484	170,130	90,636
Cowlitz	36,334,037	35,008,132	2,549,621	1,270,217
Douglas	8,571,675	8,096,761	750,794	334,741
Ferry	1,250,881	1,155,669	228,715	119,884
Franklin	16,195,143	14,490,453	2,673,403	1,224,465
Garfield	1,717,684	1,678,126	64,167	29,604
Grant	21,125,319	19,280,390	2,162,506	1,015,593
Grays Harbor	24,400,263	22,579,285	3,249,075	1,538,369
Island	18,007,718	16,800,454	1,839,501	986,428
Jefferson	8,249,724	7,679,341	1,074,907	478,616
King	677,087,157	652,378,877	30,899,543	18,459,775
Kitsap	53,947,231	50,373,683	5,019,109	2,789,126
Kittitas	8,088,875	7,459,930	1,049,803	513,076
Klickitat	7,130,457	6,573,911	824,394	305,745
Lewis	19,985,540	19,080,960	1,919,282	921,802
Lincoln	6,908,681	6,562,654	369,064	139,298
Mason	14,880,050	13,739,211	2,044,805	1,113,054
Okanogan	11,522,137	10,193,403	1,764,457	860,948
Pacific	7,274,946	6,508,304	1,674,212	632,960
Pend Oreille	2,753,226	2,430,392	544,853	275,181
Pierce	189,784,105	178,241,021	15,988,999	9,441,779
San Juan	8,495,716	7,919,713	1,168,366	533,238
Skagit	27,612,871	26,271,366	2,148,129	1,140,447
Skamania	2,895,254	2,701,187	276,835	140,168
Snohomish	139,077,145	131,865,312	11,255,268	6,627,226
Spokane	111,007,946	105,099,148	7,285,083	3,850,938
Stevens	8,811,499	8,288,625	881,708	444,685
Thurston	56,953,632	53,813,190	5,432,029	2,723,349
Wahkiakum	937,662	857,352	187,706	80,294
Walla Walla	17,654,264	16,897,789	796,162	401,698
Whatcom	47,657,171	44,906,974	4,534,200	2,283,492
Whitman	13,793,665	13,182,662	900,051	474,268
Yakima	49,631,456	47,162,041	3,891,989	2,083,645
TOTAL	$1,786,105,314	$1,693,545,803	$134,435,415	$71,883,906

TABLE 23, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar 1986

Total Current And Delinquent Taxes				Collections as % of Current Roll
Due Jan. 1, 1986	Collections	Net Changes During 1986	Unpaid Dec. 31, 1986	
$ 8,158,779	$ 6,839,181	$ 11,015	$ 1,330,613	93.6
4,672,821	4,260,212	9,854	422,463	97.5
42,905,364	37,945,311	(96,634)	4,863,419	99.4
19,931,832	18,535,060	(31,723)	1,365,049	98.5
20,144,866	18,307,403	(42,930)	1,794,533	98.7
87,177,973	74,844,997	(90,797)	12,242,179	97.2
2,357,228	2,187,120	(7,242)	162,866	100.0
38,883,658	36,278,349	49,666	2,654,975	99.8
9,322,469	8,431,502	8,859	899,826	98.4
1,479,596	1,275,553	18,216	222,259	102.0
18,868,546	15,714,918	(101,962)	3,051,666	97.0
1,781,851	1,707,730	6,374	80,495	99.4
23,287,825	20,295,983	(389,302)	2,602,540	96.1
27,649,338	24,117,654	(65,312)	3,466,372	98.8
19,847,219	17,786,882	(29,962)	2,030,375	98.8
9,324,631	8,157,957	(3,012)	1,163,662	98.9
707,986,700	670,838,652	(1,709,000)	35,439,048	99.1
58,966,340	53,162,809	(347)	5,803,184	98.5
9,138,678	7,973,006	33,478	1,199,150	98.6
7,954,851	6,879,656	(14,344)	1,060,851	96.5
21,904,822	20,002,762	20,996	1,923,056	100.1
7,277,745	6,701,952	12,585	588,378	97.0
16,924,855	14,852,265	(49,321)	2,023,269	99.8
13,286,594	11,054,351	(20,873)	2,211,370	95.9
8,949,158	7,141,264	(35,678)	1,772,216	98.2
3,298,079	2,705,573	(5,794)	586,712	98.3
205,773,104	187,682,800	327,207	18,417,511	98.9
9,664,082	8,452,951	8,726	1,219,857	99.5
29,761,000	27,411,813	26,316	2,375,503	99.3
3,172,089	2,841,355	73,023	403,757	98.1
150,332,413	138,492,538	180,875	12,020,750	99.6
118,293,029	108,950,086	(278,438)	9,064,505	98.1
9,693,207	8,733,310	(2,445)	957,452	99.1
62,385,661	56,536,539	95,774	5,944,896	99.3
1,125,368	937,646	6,263	193,985	100.0
18,450,426	17,299,487	(9,739)	1,141,200	98.0
52,191,371	47,190,466	(175,747)	4,825,158	99.0
14,693,716	13,656,930	(14,453)	1,022,333	99.0
53,523,445	49,245,686	214,604	4,492,363	99.2
$1,920,540,729	$1,765,429,709	$(2,071,224)	$153,039,796	98.8

TABLE 24

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1986

Year	Current Taxes		Delinquent Taxes	
	Roll	Collections	Due Jan. 1	Collections
1986.....	$1,786,105,314	$1,693,545,803	$134,435,415	$71,883,906
1985.....	1,676,629,858	1,590,938,162	116,881,719	64,623,647
1984.....	1,510,422,489	1,439,065,812	112,361,456	62,349,494
1983.....	1,435,450,474	1,369,265,095	125,461,701	76,770,303
1982.....	1,245,041,196	1,180,552,702	126,071,176	64,827,171
1981.....	1,130,092,590	1,062,458,238	118,044,466	58,701,489
1980.....	1,007,542,305	947,179,997	101,607,218	43,669,528
1979.....	1,065,191,076	1,009,889,826	96,337,881	55,709,039
1978.....	1,004,437,012	957,740,389	80,651,919	39,911,982
1977.....	922,595,258	883,696,858	77,285,723	35,540,130
1976.....	727,966,021	693,953,609	80,141,746	35,183,058
1975.....	807,696,756	766,463,520	71,920,968	30,026,271
1970.....	533,352,149	508,000,355	30,180,508	12,820,182
1965.....	267,926,402	258,818,324	15,971,601	7,763,864
1960.....	176,009,580	169,396,853	10,152,998	4,633,012
1955.....	116,882,542	112,998,479	7,086,396	3,568,268
1950.....	85,659,296	82,038,204	6,232,684	3,349,215
1945.....	46,092,054	44,393,091	4,904,694	2,115,157
1940.....	41,425,682	37,937,552	21,680,587	8,065,291
1935.....	48,283,672	39,185,275	43,151,103	13,619,763

TABLE 24, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1986

Total Current & Delinquent Taxes				Total Collections as % of Current Roll
Due Jan. 1	Collections	Net Changes	Unpaid Dec. 31	
$1,920,540,729	$1,765,429,709	$-2,071,224	$153,039,796	98.8%
1,793,511,577	1,655,561,809	-3,500,147	134,449,621	98.7
1,622,783,945	1,500,415,306	-6,305,590	116,063,049	99.3
1,560,912,176	1,446,035,401	-3,363,270	111,513,504	100.7
1,371,112,372	1,245,379,869	- 259,941	125,472,562	100.0
1,248,137,059	1,121,159,730	-1,072,565	125,904,764	99.2
1,109,149,521	990,849,528	- 138,777	118,161,216	98.3
1,161,528,959	1,065,598,868	+5,677,126	101,607,217	100.0
1,085,088,931	997,652,372	+8,936,536	96,373,095	99.3
999,880,976	919,236,989	- 62,122	80,581,865	99.6
808,107,944	728,136,672	-2,686,464	77,284,808	100.0
879,617,726	796,489,797	-3,068,774	80,059,155	98.6
563,532,655	502,820,536	-2,383,976	40,328,143	97.6
238,898,002	266,582,191	- 147,695	17,168,115	99.5
186,162,578	174,029,865	- 643,248	11,489,465	98.9
123,968,938	116,566,747	- 28,038	7,374,153	99.7
91,891,980	85,387,420	- 192,509	6,312,051	99.7
50,996,748	46,508,248	- 73,889	4,414,611	100.9
63,106,269	46,002,843	-1,138,890	15,964,536	111.0
91,434,775	52,805,038	---	38,629,737	109.4

PROPERTY VALUATIONS AND ASSESSMENT RATIOS

Table 25 - Indicated Property Tax Ratios by County, by Assessment Years, 1982 - 1987

Table 26 - Property Tax Ratios by County; Real, Personal, and Indicated Ratios, Assessment Years 1986 - 1987

Table 27 - 1987 Assessed Valuation of Lands and Improvements; Locally Assessed Property by County

Table 28 - 1987 Valuation of Current Use Land by County; Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

Table 29 - 1987 Valuation of Forest Land; Privately-Owned Classified and Designated Forest Land by County

Table 30 - Other 1987 Property Valuation Statistics; Valuation of New Property, Revaluation; and Senior Citizens Exempt Property

Table 31 - 1987 Assessed Valuation of Locally Assessed Personal Property by County

Table 32 - 1987 Valuation of State Assessed Vessels; Commercial Boats Subject to Property Tax

Table 33 - 1987 Assessed and Actual Value of All Taxable Property and Computation of 1987 State Property Tax Levy

TABLE 25

INDICATED PROPERTY TAX RATIOS BY COUNTY

By Assessment Years, 1982-1987

County	1982	1983	1984	1985	1986	1987
Adams	92.7	92.6	94.3	91.0	93.1	95.3
Asotin	79.0	76.9	86.0	85.5	86.9	91.0
Benton	89.9	93.1	97.0	96.2	96.6	96.4
Chelan	82.5	81.1	83.3	85.2	88.0	89.0
Clallam	89.7	94.7	98.8	98.1	98.8	98.6
Clark	94.6	99.6	98.9	99.4	99.7	99.1
Columbia	81.0	77.4	86.8	86.5	94.4	98.1
Cowlitz	93.5	97.3	95.7	99.4	99.0	99.1
Douglas	88.0	88.6	94.5	95.5	96.8	96.7
Ferry	94.5	92.0	86.3	97.5	99.5	99.2
Franklin	90.1	89.0	88.1	92.5	95.6	93.3
Garfield	91.8	90.7	96.0	95.8	93.1	96.6
Grant	83.8	82.1	87.1	84.2	89.7	90.5
Grays Harbor	90.0	96.7	98.8	99.0	99.5	99.1
Island	86.3	94.3	90.3	94.5	100.0	99.8
Jefferson	92.3	97.0	95.5	99.4	99.3	99.4
King	94.9	95.0	94.4	93.7	95.5	93.2
Kitsap	91.1	94.9	96.7	98.0	93.9	97.9
Kittitas	91.3	98.3	98.3	98.7	99.4	99.7
Klickitat	81.5	88.5	85.7	90.9	94.7	94.9
Lewis	92.1	92.4	94.1	96.5	98.6	97.4
Lincoln	92.9	93.8	96.2	92.5	95.1	95.1
Mason	87.4	97.8	98.9	98.0	99.1	96.7
Okanogan	77.6	80.5	80.6	85.6	93.0	87.0
Pacific	79.9	86.8	88.1	91.0	90.2	93.9
Pend Oreille	76.2	76.9	78.5	91.7	90.3	97.7
Pierce	93.4	91.3	95.7	97.3	97.3	95.0
San Juan	94.5	91.4	97.8	95.7	98.3	97.4
Skagit	93.1	96.0	96.9	98.3	99.3	96.7
Skamania	89.8	97.1	94.9	93.6	97.4	96.7
Snohomish	91.1	96.4	97.3	98.2	96.9	96.8
Spokane	82.4	82.9	91.9	93.0	94.9	97.1
Stevens	83.1	88.4	74.2	91.7	96.6	95.3
Thurston	93.7	95.2	97.5	98.4	92.2	97.7
Wahkiakum	78.9	78.4	82.5	85.8	82.4	85.9
Walla Walla	83.0	88.8	89.6	94.3	93.9	96.9
Whatcom	84.5	91.9	91.6	97.9	100.0	99.1
Whitman	79.4	81.1	81.6	83.3	85.5	84.9
Yakima	87.6	93.0	95.4	96.0	97.9	98.5
STATEWIDE	91.4	93.2	94.4	95.2	96.1	95.3

TABLE 26

PROPERTY TAX RATIOS BY COUNTY

Real, Personal and Combined Indicated Ratios
Assessment Years, 1986-1987

County	Real		Personal		Indicated	
	1986	1987	1986	1987	1986	1987
Adams	93.8	97.9	90.2	86.0	93.1	95.3
Asotin	88.2	92.1	74.8	80.5	86.9	91.0
Benton	96.4	97.9	98.0	87.1	96.6	96.4
Chelan	89.1	89.3	81.1	86.3	88.0	89.0
Clallam	100.0	99.5	88.6	89.5	98.8	98.6
Clark	100.0	100.0	96.9	89.9	99.7	99.1
Columbia	94.6	97.9	93.5	99.0	94.4	98.1
Cowlitz	100.0	100.0	89.1	90.2	99.0	99.1
Douglas	97.2	97.1	92.8	93.1	96.8	96.7
Ferry	99.4	99.1	100.0	100.0	99.5	99.2
Franklin	97.4	95.3	86.8	82.6	95.6	93.3
Garfield	93.4	98.0	91.9	90.5	93.1	96.6
Grant	90.0	90.7	87.9	88.9	89.7	90.5
Grays Harbor	100.0	100.0	96.5	91.4	99.5	99.1
Island	100.0	100.0	100.0	95.8	100.0	99.8
Jefferson	99.2	99.9	100.0	93.0	99.3	99.4
King	95.0	92.5	100.0	100.0	95.5	93.2
Kitsap	93.6	97.8	100.0	100.0	93.9	97.9
Kittitas	99.6	99.7	98.2	100.0	99.4	99.7
Klickitat	94.9	95.5	93.5	91.9	94.7	94.9
Lewis	100.0	99.2	93.4	91.9	98.6	97.4
Lincoln	93.9	97.0	99.9	87.9	95.1	95.1
Mason	100.0	96.6	87.1	97.5	99.1	96.7
Okanogan	93.8	87.9	87.6	79.8	93.0	87.0
Pacific	91.3	93.9	79.7	93.9	90.2	93.9
Pend Oreille	90.6	98.8	85.9	83.6	90.3	97.7
Pierce	97.0	94.5	100.0	100.0	97.3	95.0
San Juan	99.4	97.6	70.4	92.9	98.3	97.4
Skagit	99.2	97.4	99.9	92.2	99.3	96.7
Skamania	98.9	98.8	92.5	90.2	97.4	96.7
Snohomish	96.9	96.5	96.4	100.0	96.9	96.8
Spokane	94.8	97.0	95.3	97.9	94.9	97.1
Stevens	95.6	96.5	100.0	91.5	96.6	95.3
Thurston	91.8	98.3	96.9	91.9	92.2	97.7
Wahkiakum	83.7	90.7	72.8	53.7	82.4	85.9
Walla Walla	94.6	97.7	88.2	90.2	93.9	96.9
Whatcom	100.0	100.0	99.9	91.6	100.0	99.1
Whitman	81.9	82.1	100.0	97.3	85.5	84.9
Yakima	97.9	98.6	97.9	97.5	97.9	98.5
STATEWIDE	95.9	95.1	97.2	96.6	96.1	95.3

TABLE 27

1987 ASSESSED VALUATION OF LANDS AND IMPROVEMENTS

Locally Assessed Property by County

County	Unincorporated Areas			Cities & Towns	Total Taxable Value of Lands & Improvements [3]
	Classified Lands [1]	All Other Lands [2]	Total		
Adams	$213,350,585	$110,733,699	$324,084,284	$124,086,995	$448,171,279
Asotin	19,641,660	157,657,460	177,299,120	109,429,775	286,728,895
Benton	186,968,250	609,116,990	796,085,240	1,761,065,630	2,557,150,870
Chelan	1,419,800	796,267,108	797,686,908	706,462,044	1,504,148,952
Clallam	33,593,135	1,210,536,456	1,244,129,591	342,558,049	1,586,687,640
Clark	129,180,810	4,161,213,545	4,290,394,355	1,968,322,152	6,258,716,507
Columbia	67,799,010	26,357,020	94,156,030	35,120,370	129,276,400
Cowlitz	60,627,384	1,806,835,738	1,867,463,122	992,488,163	2,859,951,285
Douglas	89,523,400	487,170,470	576,693,870	122,460,800	699,154,670
Ferry	8,189,189	152,987,108	161,176,297	12,624,525	173,800,822
Franklin	228,692,750	320,633,860	549,326,610	380,745,540	930,072,150
Garfield	58,972,612	6,744,900	65,717,512	22,932,640	88,650,152
Grant	249,317,019	782,620,581	1,031,937,600	534,895,455	1,566,833,055
Grays Harbor	89,770,106	522,374,841	612,144,947	971,546,565	1,583,691,512
Island	17,128,733	1,696,708,635	1,713,837,368	385,640,487	2,099,477,855
Jefferson	20,068,965	617,922,713	637,991,678	223,077,160	861,068,838
King	137,822,440	18,354,553,077	18,492,375,517	37,823,748,397	56,316,123,914
Kitsap	19,140,418	4,042,194,462	4,061,334,880	1,158,712,866	5,220,047,746
Kittitas	92,431,740	335,572,573	428,004,313	266,734,013	694,738,326
Klickitat	68,894,415	182,122,995	251,017,410	106,762,865	357,780,275
Lewis	75,009,950	852,461,550	927,471,500	521,813,250	1,449,284,750
Lincoln	217,398,080	56,501,390	273,899,470	88,532,110	362,431,580
Mason	31,818,940	1,096,014,680	1,127,833,620	197,402,215	1,325,235,835
Okanogan	83,956,033	421,783,190	505,739,223	257,077,695	762,816,918
Pacific	54,675,645	339,396,730	394,072,375	119,480,850	513,553,225
Pend Oreille	10,630,174	185,845,296	196,475,470	41,274,100	237,749,570
Pierce	103,902,362	7,441,822,145	7,545,724,507	6,225,398,391	13,771,122,898
San Juan	26,832,017	943,838,390	970,670,407	79,756,049	1,050,426,456
Skagit	168,427,704	1,127,042,347	1,295,470,051	1,043,212,466	2,338,682,517
Skamania	12,826,835	157,797,349	170,624,184	28,640,751	199,264,935
Snohomish	123,473,070	6,542,681,120	6,666,154,190	6,528,548,150	13,194,702,340
Spokane	170,516,970	3,986,801,980	4,157,318,950	4,328,120,475	8,485,439,425
Stevens	25,951,145	499,212,839	525,163,984	164,940,872	690,104,856
Thurston	58,542,500	2,168,758,334	2,227,300,834	1,825,434,585	4,052,735,419
Wahkiakum	17,247,990	45,160,490	62,408,480	7,776,030	70,184,510
Walla Walla	220,398,995	537,147,023	757,546,018	541,902,351	1,299,448,369
Whatcom	225,196,550	1,860,198,105	2,085,394,655	1,706,808,610	3,792,203,265
Whitman	307,371,000	39,760,400	347,131,400	377,254,200	724,385,600
Yakima	464,051,080	1,592,325,760	2,056,376,840	1,874,704,360	3,931,081,200
State Total	$4,190,759,461	$66,274,873,349	$70,465,632,810	$74,007,492,001	$144,473,124,811

[1] Includes forest lands and current use assessments at current use values.
[2] Includes outside platted and unplatted areas.
[3] Excludes value exempt from regular property tax levies due to the senior citizen exemption.

TABLE 28

1987 VALUATION OF CURRENT USE LAND BY COUNTY

Agricultural, Timber and Open Space Lands
Approved for Current Use Assessment

County	Applications in Effect on 1/1/87	Acres [1]	True and Fair Value	Current Use Value	Difference
Adams	2,049	1,040,546	$326,745,350	$175,094,485	$151,651,465
Asotin	232	266,804	49,604,210	14,188,900	35,415,310
Benton	867	353,645	227,473,100	64,622,360	162,850,740
Chelan	8	1,361	463,465	114,224	349,241
Clallam	739	24,485	71,720,150	9,017,104	62,703,046
Clark	2,776	89,514	254,879,700	15,320,470	239,559,230
Columbia	459	358,238	190,265,680	59,855,220	130,410,460
Cowlitz	333	15,791	25,794,599	4,735,604	21,058,995
Douglas	1,972	877,326	212,421,600	89,523,400	122,898,200
Ferry	153	47,346	13,402,329	2,709,097	10,693,232
Franklin	1,633	554,132	300,297,950	160,176,750	140,121,200
Garfield	564	323,845	165,164,200	48,516,700	116,647,500
Grant	2,654	744,935	439,436,779	189,118,775	250,318,004
Grays Harbor	286	20,969	28,716,800	5,868,329	22,848,471
Island	341	15,613	54,538,906	4,887,205	49,651,701
Jefferson	156	5,748	15,149,700	2,772,455	12,377,245
King	969	34,846	186,966,600	40,769,282	146,197,318
Kitsap	143	4,560	24,786,105	6,081,888	18,704,217
Kittitas	737	214,362	147,112,550	41,317,920	105,794,630
Klickitat	1,032	525,317	110,372,950	35,778,895	74,594,055
Lewis	1,117	62,976	79,332,350	13,123,350	66,209,000
Lincoln	2,815	1,320,314	448,515,290	185,795,250	262,720,040
Mason	286	10,791	21,590,249	2,516,290	19,073,959
Okanogan	1,407	611,107	175,705,809	53,867,213	121,838,596
Pacific	168	14,746	19,832,470	6,258,255	13,574,215
Pend Oreille	240	26,459	10,221,599	2,126,495	8,095,104
Pierce	1,050	37,562	143,772,927	30,600,152	113,172,775
San Juan	446	15,084	55,300,632	10,565,310	44,735,322
Skagit	2,473	109,811	265,403,880	67,911,714	197,492,166
Skamania	147	4,682	10,818,850	1,862,063	8,956,787
Snohomish	1,171	59,575	188,850,100	45,170,650	143,679,450
Spokane	2,364	542,548	498,994,220	84,875,340	414,118,880
Stevens	271	31,792	13,090,200	4,703,460	8,386,740
Thurston	633	43,187	79,803,534	7,724,055	72,079,479
Wahkiakum	111	7,775	6,174,220	2,299,010	3,875,210
Walla Walla	1,319	682,733	416,224,765	187,294,326	228,930,439
Whatcom	2,671	118,468	309,085,085	77,105,390	231,979,695
Whitman	2,337	1,262,040	665,441,030	228,311,170	437,129,860
Yakima	3,277	404,675	423,724,720	117,779,220	305,945,500
State Total	42,406	11,086,308	$6,677,195,253	$2,100,357,776	$4,576,837,477

[1] Acreage, as reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 29

1987 VALUATION OF FOREST LAND

Privately-owned Classified and Designated Forest Land by County

County	Classified		Designated		Total Value
	Acres [1]	Value	Acres [1]	Value	
Adams	---	---	---	---	---
Asotin	20,710	$279,350	---	---	$279,350
Benton	---	---	---	---	---
Chelan	86,033	1,305,576	---	---	1,305,576
Clallam	295,425	20,368,267	17,889	$1,328,684	21,696,951
Clark	34,192	3,100,030	44,132	4,204,810	7,304,840
Columbia	25,572	599,060	---	---	599,060
Cowlitz	509,681	44,954,180	1,367	139,100	45,093,280
Douglas	---	---	---	---	---
Ferry	133,733	1,718,796	---	---	1,718,796
Franklin	---	---	---	---	---
Garfield	1,479	33,907	---	---	33,907
Grant	---	---	---	---	---
Grays Harbor	673,580	67,675,424	18,360	2,053,708	69,729,132
Island	2,887	189,549	12,842	881,368	1,070,917
Jefferson	166,292	11,612,870	16,170	1,129,270	12,742,140
King	250,503	16,264,257	87,929	7,662,344	23,926,601
Kitsap	17,526	1,532,226	34,287	2,827,436	4,359,662
Kittitas	270,356	5,182,030	12,584	340,190	5,522,220
Klickitat	277,545	9,242,000	---	---	9,242,000
Lewis	704,253	61,727,350	1,807	159,250	61,886,600
Lincoln	---	---	---	---	---
Mason	233,619	19,775,835	49,312	3,788,955	23,564,790
Okanogan	65,311	790,492	15,587	213,164	1,003,656
Pacific	429,366	40,008,360	8,739	712,520	40,720,880
Pend Oreille	117,469	3,316,563	96,097	1,398,763	4,715,326
Pierce	209,948	16,299,085	70,031	6,538,681	22,837,766
San Juan	---	---	18,165	981,760	981,760
Skagit	237,095	17,262,750	13,655	1,076,070	18,338,820
Skamania	117,463	7,997,012	1,365	105,070	8,102,082
Snohomish	119,121	8,265,480	50,285	4,656,910	12,922,390
Spokane	---	---	91,898	2,941,710	2,941,710
Stevens	695,458	14,007,705	---	---	14,007,705
Thurston	68,545	5,563,500	77,482	6,740,990	12,304,490
Wahkiakum	106,337	10,700,720	504	51,790	10,752,510
Walla Walla	1,559	46,962	2,875	75,607	122,569
Whatcom	119,759	7,896,880	15,814	1,267,080	9,163,960
Whitman	---	---	---	---	---
Yakima	96,137	1,962,640	2,069	40,750	2,003,390
State Total	6,086,954	$399,678,856	761,245	$51,315,980	$450,994,836

[1] Acreage, where reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 30

OTHER 1987 PROPERTY VALUATION STATISTICS

New Property, Revaluation, and Senior Citizens Exempt Property

County	Senior Citizens [1]		New Property [2]	Revaluation
	Participants	Exempted Value		
Adams	165	$2,425,485	$6,823,400	($6,631,416)
Asotin	515	9,711,805	4,077,110	(745,661)
Benton	1,153	22,574,510	35,058,360	(46,798,580)
Chelan	1,015	20,470,571	38,422,245	51,800,149
Clallam	1,234	24,700,610	31,167,800	5,946,696
Clark	3,376	69,844,425	202,142,745	(10,747,850)
Columbia	136	2,187,000	444,930	(5,165,910)
Cowlitz	1,679	32,183,614	92,348,735	(46,168,512)
Douglas	412	7,545,990	16,264,058	(21,849,618)
Ferry	143	2,566,864	38,000,171	1,238,230
Franklin	367	6,713,450	7,792,274	(4,423,960)
Garfield	59	983,805	681,340	---
Grant	961	16,087,699	77,338,519	31,024,579
Grays Harbor	1,676	32,794,394	10,413,223	(25,211,619)
Island	688	14,103,361	52,258,352	11,252,339
Jefferson	584	13,342,600	31,178,665	(4,632,780)
King	12,799	332,892,899	1,418,646,001	---
Kitsap	1,660	39,088,483	134,654,156	---*
Kittitas	497	10,322,969	10,599,302	7,268,169
Klickitat	392	6,889,075	7,654,530	(61,221,510)
Lewis	1,663	32,358,665	46,344,312	(27,536,596)
Lincoln	169	2,345,530	3,127,859	(12,641,970)
Mason	851	17,062,515	19,422,799	(23,064,969)
Okanogan	922	16,271,051	10,076,215	(19,028,055)
Pacific	835	14,941,575	8,147,985	1,770,480
Pend Oreille	317	4,752,552	2,819,064	---
Pierce	6,720	144,060,191	442,814,239	(149,901,024)
San Juan	144	4,046,380	20,252,305	9,102,966
Skagit	1,548	32,581,781	49,952,689	20,287,062
Skamania	182	3,343,540	4,476,200	(2,236,185)
Snohomish	5,001	115,224,210	534,177,150	295,673,100
Spokane	7,037	137,189,537	183,172,720	162,356,330
Stevens	675	11,486,335	13,456,066	6,536,172
Thurston	1,855	35,622,999	134,232,742	23,277,268
Wahkiakum	95	1,482,740	674,450	(1,166,330)
Walla Walla	1,004	19,337,758	22,691,451	(6,778,449)
Whatcom	2,129	45,086,005	85,970,830	(67,617,560)
Whitman	333	5,320,165	8,468,500	3,782,240
Yakima	4,294	82,788,810	50,464,660	(108,280,380)
State Total	65,285	$1,392,731,948	$3,856,708,152	($20,533,154)

[1] Qualifying participants whose income is $9,000 or less receive an exemption of $25,000 or 50 percent of their residence value, whichever is greater, while those with income between $9,001 and $12,000 receive an exemption of $20,000 or 30 percent of their residence value, whichever is greater, but no more than $40,000.

[2] Includes new construction (both real property and mobile homes) and other new property.

* Data not available from this county.

TABLE 31

1987 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	Farm Machinery and Equipment	Industrial Machinery and Equipment	All Other Machinery and Equipment	Supplies and Materials (not for resale)
Adams	$35,203,242	---	$38,668,226	---
Asotin	2,249,186	$1,182,949	3,018,686	---
Benton	27,742,240	---	95,466,180	$4,003,990
Chelan	12,744,094	50,954,899	76,398,823	4,100,827
Clallam	1,667,529	18,483,066	31,677,604	6,171,597
Clark	8,673,685	165,190,175	128,655,350	9,854,620
Columbia	9,580,716	287,708	1,626,226	---
Cowlitz	1,591,195	57,315,427	66,365,918	37,663,183
Douglas	25,671,521	3,336,740	5,341,268	---
Ferry	1,856,915	8,333,925	972,612	---
Franklin	51,993,447	---	34,914,756	539,489
Garfield	8,115,321	218,400	1,330,642	---
Grant	78,150,928	6,235,880	51,789,915	7,958,258
Grays Harbor	3,466,330	41,667,860	33,440,605	8,919,045
Island	2,063,078	4,260,632	21,120,753	476,422
Jefferson	462,120	7,591,545	6,557,005	455,410
King	7,038,625	1,058,940,570	2,521,261,327	342,335,922
Kitsap	429,652	16,201,177	69,056,168	1,480,287
Kittitas	11,550,131	6,089,256	22,387,803	256,031
Klickitat	10,173,155	7,770,265	7,974,530	10,727,270
Lewis	10,728,400	103,816,906	36,787,273	5,972,781
Lincoln	37,173,614	212,735	4,162,138	618,745
Mason	461,915	15,125,245	20,192,440	2,054,285
Okanogan	21,437,690	4,984,843	29,033,066	123,200
Pacific	2,157,410	11,004,000	6,679,985	980,280
Pend Oreille	1,171,865	2,323,727	1,825,545	4,632
Pierce	9,496,029	231,516,759	333,861,623	14,669,064
San Juan	560,740	---	7,954,370	145,650
Skagit	12,580,820	3,142,385	84,344,133	14,097,998
Skamania	341,635	6,056,141	1,249,331	166,791
Snohomish	11,375,620	295,412,750	361,849,820	83,237,820
Spokane	19,536,500	193,219,500	335,310,930	364,000
Stevens	10,776,402	17,125,465	8,969,785	2,963,285
Thurston	6,675,434	54,586,296	65,075,442	36,165,561
Wahkiakum	1,157,370	1,960,220	645,780	94,740
Walla Walla	23,647,111	7,814,104	32,704,977	4,576,612
Whatcom	26,222,180	24,721,660	107,139,330	11,232,405
Whitman	51,308,720	---	17,721,160	---
Yakima	75,105,662	6,780,622	170,090,177	4,173,207
State Total	$622,338,227	$2,433,863,832	$4,843,621,702	$616,683,407

*Amount of exemption deducted from values in preceding columns.

TABLE 31, Cont.

1987 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

Intra-County Public Utility Property	State Bid Timber	Improvements on Exempt Property	All Other Personal Property	Head of Household Exemption	Total Personal Property Assessed Value
---	---	---	$36,887	($66,595)	$73,841,760
---	---	---	5,497,400	---*	11,948,221
---	---	$60,358,670	35,177,300	(93,600)	222,654,780
---	---	1,767,215	---	(309,780)	145,656,078
---	$5,834,789	48,100,266	---	(143,100)	111,791,751
---	---	13,366,665	86,361,615	(349,500)	411,752,610
---	---	1,108,970	1,107,690	(65,680)	13,645,630
---	5,673,500	---	6,593,207	(188,400)	175,014,030
---	---	271,568	18,929,323	(53,443)	53,496,977
---	---	1,174,285	2,602,057	---*	14,939,794
---	---	12,057,000	---	(192,000)	99,312,692
---	---	3,041,810	1,058,017	(44,700)	13,719,490
---	---	5,896,224	1,352,188	(140,400)	151,242,993
$1,276,780	3,122,255	17,183,465	19,677,705	(196,500)	128,557,545
---	---	---	---	(17,400)	27,903,485
---	20,597,860	1,032,940	1,785,240	---*	38,482,120
---	2,096,436	113,929,876	229,860,912	(1,103,700)	4,274,359,968
8,452,820	665,102	9,108,542	1,217,245	(98,100)	106,512,893
---	1,231,151	739,235	2,597,445	(54,600)	44,796,452
467,810	1,213,480	905,100	1,347,385	(109,500)	40,469,495
2,785,390	5,589,732	1,910,417	18,479,600	(322,100)	185,748,399
---	---	325,240	4,035,390	(140,400)	46,387,462
---	430,500	19,901,145	5,073,350	(68,170)	63,170,710
---	1,068,612	5,959,880	---	(89,100)	62,518,191
---	2,138,025	3,753,440	5,747,395	(31,500)	32,429,035
---	---	139,077	2,091,853	(57,900)	7,498,799
---	1,454,375	45,842,633	308,557,155	(650,671)	944,746,967
19,345,140	---	1,048,040	1,067,430	(31,080)	30,090,290
---	---	38,824,744	17,532,425	(165,300)	170,357,205
---	3,311,562	4,540,670	---	(23,700)	15,642,430
---	---	50,733,080	158,179,760	(480,900)	960,307,950
4,710,500	---	4,236,700	9,532,000	(738,900)	566,171,230
---	1,540,587	2,328,570	16,839,287	(272,700)	60,270,681
---	---	23,556,233	4,598,495	(234,000)	130,423,461
---	306,730	---	59,310	(45,600)	4,178,550
---	---	---	---	(217,299)	68,625,505
13,745	3,576,870	20,122,500	23,109,720	(492,300)	215,646,110
---	---	11,668,350	8,276,830	---*	88,975,060
654,230	1,021,944	24,672,130	4,816,516	---*	287,314,488
$37,706,415	$60,873,510	$549,604,680	$1,003,198,132	($7,288,618)	$10,160,601,287

TABLE 32

1987 VALUATION OF STATE ASSESSED VESSELS

Commercial Boats Subject to Property Tax

County	Number	Actual Value	Apportioned Value	Ratio	Assessed Value
Asotin	1	$ 6,112	$ 6,112	80.5	$ 4,920
Benton	18	238,395	237,767	87.1	207,095
Chelan	11	236,535	230,997	86.3	199,350
Clallam	216	6,329,472	5,748,405	89.5	5,144,822
Clark	95	6,079,406	5,453,280	89.9	4,902,499
Cowlitz	130	3,029,601	2,137,915	90.2	1,928,399
Douglas	1	2,388	2,388	93.1	2,223
Franklin	4	348,958	348,958	82.6	288,239
Garfield	1	16,470	16,470	90.5	14,905
Grant	7	128,297	127,088	88.9	112,981
Grays Harbor	493	14,793,099	13,219,260	91.4	12,082,404
Island	135	4,443,801	4,178,774	95.8	4,003,265
Jefferson	129	4,041,577	3,829,492	93.0	3,561,428
King	1,818	325,713,490	203,244,177	100.0	203,244,177
Kitsap	283	7,553,645	6,996,542	100.0	6,996,542
Kittitas	2	18,468	18,468	100.0	18,468
Klickitat	3	1,097,752	666,352	91.9	612,377
Lewis	13	81,914	81,914	91.9	75,279
Mason	48	1,257,667	1,256,947	97.5	1,225,523
Okanogan	2	15,644	15,644	79.8	12,484
Pacific	347	7,087,217	6,690,624	93.9	6,282,496
Pierce	392	14,528,136	13,112,946	100.0	13,112,946
San Juan	136	3,414,534	3,056,017	92.9	2,839,040
Skagit	503	38,552,138	25,096,437	92.2	23,138,915
Snohomish	409	142,433,147	53,633,637	100.0	53,633,637
Spokane	8	59,141	58,371	97.9	57,145
Stevens	2	27,322	27,322	91.5	25,000
Thurston	61	1,100,447	1,077,096	91.9	989,851
Wahkiakum	97	852,986	825,285	53.7	443,178
Walla Walla	9	84,289	78,457	90.2	70,768
Whatcom	669	26,489,498	20,796,754	91.6	19,049,827
Yakima	12	220,450	220,450	97.5	214,939
TOTAL	6,055	$610,281,996	$372,490,346		$364,495,122

TABLE 33 (Part 1 of 3)

1987 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1987 STATE PROPERTY TAX LEVY

County	Real Property				
	Assessed Value			Real Property Ratio	Actual Value
	Local	State	Total		
Adams	$448,171,279	$24,989,174	$473,160,453	97.9	$483,309,962
Asotin	286,728,895	1,403,838	288,132,733	92.1	312,847,701
Benton	2,557,150,870	36,537,733	2,593,688,603	97.9	2,649,324,416
Chelan	1,504,148,952	20,633,012	1,524,781,964	89.3	1,707,482,602
Clallam	1,586,687,640	5,390,526	1,592,078,166	99.5	1,600,078,559
Clark	6,258,716,507	23,175,972	6,281,892,479	100.0	6,281,892,479
Columbia	129,276,400	2,056,546	131,332,946	97.9	134,150,098
Cowlitz	2,859,951,285	24,472,180	2,884,423,465	100.0	2,884,423,465
Douglas	699,154,670	4,133,009	703,287,679	97.1	724,292,151
Ferry	173,800,822	2,253,535	176,054,357	99.1	177,653,236
Franklin	930,072,150	23,836,503	953,908,653	95.3	1,000,953,466
Garfield	88,650,152	198,356	88,848,508	98.0	90,661,743
Grant	1,565,833,055	13,111,067	1,579,944,122	90.7	1,741,945,008
Grays Harbor	1,583,691,512	7,205,671	1,590,897,183	100.0	1,590,897,183
Island	2,099,477,855	3,704,718	2,103,182,573	100.0	2,103,182,573
Jefferson	861,068,838	2,228,404	863,297,242	99.9	864,161,403
King	56,316,123,914	456,796,814	56,772,920,728	92.5	61,376,130,517
Kitsap	5,220,047,746	19,067,530	5,239,115,276	97.8	5,356,968,585
Kittitas	694,738,326	9,544,140	704,282,466	99.7	706,401,671
Klickitat	357,780,275	20,240,216	378,020,491	95.5	395,832,975
Lewis	1,449,284,750	40,568,664	1,489,853,414	99.2	1,501,868,361
Lincoln	362,431,580	22,682,124	385,113,704	97.0	397,024,437
Mason	1,325,235,835	2,017,635	1,327,253,470	96.6	1,373,968,395
Okanogan	762,816,918	8,957,181	771,774,099	87.9	878,013,765
Pacific	513,553,225	2,226,645	515,779,870	93.9	549,286,337
Pend Oreille	237,749,570	939,378	238,688,948	98.8	241,588,004
Pierce	13,771,122,898	76,055,964	13,847,178,862	94.5	14,653,099,325
San Juan	1,050,426,456	132,645	1,050,559,101	97.6	1,076,392,522
Skagit	2,338,682,517	27,034,257	2,365,716,774	97.4	2,428,867,324
Skamania	199,264,935	11,681,556	210,946,491	98.8	213,508,594
Snohomish	13,194,702,340	77,329,224	13,272,031,564	96.5	13,753,400,584
Spokane	8,485,439,425	83,260,416	8,568,699,841	97.0	8,833,711,176
Stevens	690,104,856	7,489,167	697,594,023	96.5	722,895,361
Thurston	4,052,735,419	29,644,636	4,082,380,055	98.3	4,152,980,727
Wahkiakum	70,184,510	362,910	70,547,420	90.7	77,781,058
Walla Walla	1,299,448,369	23,001,986	1,322,450,355	97.7	1,353,582,758
Whatcom	3,792,203,265	28,378,499	3,820,581,764	100.0	3,820,581,764
Whitman	724,385,600	24,488,831	748,874,431	82.1	912,149,124
Yakima	3,931,081,200	18,648,100	3,949,729,300	98.6	4,005,810,649
State Total	$144,473,124,811	$1,185,878,762	$145,659,003,573	95.1	$153,129,100,058

(Part 2 of 3)

TABLE 33, Cont.

1987 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1987 STATE PROPERTY TAX LEVY

County	Personal Property				
	Assessed Value			Personal Property Ratio	Actual Value
	Local	State	Total		
Adams	$73,841,760	$40,615,840	$114,457,600	86.0	$133,090,233
Asotin	11,948,221	13,191,527	25,139,748	60.5	31,229,501
Benton	222,654,780	138,934,494	361,589,274	87.1	415,142,680
Chelan	145,656,078	41,607,516	187,263,594	86.3	216,991,418
Clallam	111,791,751	38,267,233	150,058,984	89.5	167,663,669
Clark	411,752,610	171,491,335	583,243,945	89.9	648,769,683
Columbia	13,645,630	10,879,043	24,524,673	99.0	24,772,397
Cowlitz	175,014,030	74,781,953	249,795,983	90.2	276,935,680
Douglas	53,496,977	17,851,590	71,348,567	93.1	76,636,484
Ferry	14,939,794	12,944,290	27,884,084	100.0	27,884,084
Franklin	99,312,692	55,325,190	154,637,882	82.6	187,212,932
Garfield	13,719,490	5,040,152	18,759,642	90.5	20,728,886
Grant	151,242,993	40,638,087	191,881,080	88.9	215,839,235
Grays Harbor	128,557,545	48,423,967	176,981,512	91.4	193,634,039
Island	27,903,485	58,103,639	86,007,124	95.8	89,777,791
Jefferson	38,482,120	27,489,707	65,971,827	93.0	70,937,448
King	4,274,359,968	2,432,293,207	6,706,653,175	100.0	6,706,653,175
Kitsap	106,512,893	183,235,796	289,748,689	100.0	289,748,689
Kittitas	44,796,452	45,716,546	90,512,998	100.0	90,512,998
Klickitat	40,469,495	30,921,129	71,390,624	91.9	77,682,942
Lewis	185,748,399	254,328,078	440,076,477	91.9	478,864,502
Lincoln	46,387,462	45,964,942	92,352,404	87.9	105,065,306
Mason	63,170,710	21,037,963	84,208,673	97.5	86,367,870
Okanogan	62,518,191	21,410,901	83,929,092	79.8	105,174,301
Pacific	32,429,035	17,660,227	50,089,262	93.9	53,343,197
Pend Oreille	7,498,799	8,409,365	15,908,164	83.6	19,028,904
Pierce	944,746,967	469,938,960	1,414,685,927	100.0	1,414,685,927
San Juan	30,090,290	4,091,981	34,182,271	92.9	36,794,694
Skagit	170,357,205	187,682,722	358,039,927	92.2	388,329,639
Skamania	15,642,430	45,767,630	61,410,060	90.2	68,082,106
Snohomish	960,307,950	435,307,955	1,395,615,905	100.0	1,395,615,905
Spokane	566,171,230	462,230,366	1,028,401,596	97.9	1,050,461,283
Stevens	60,270,681	143,665,948	203,936,629	91.5	222,881,562
Thurston	190,423,461	188,772,007	379,195,468	91.9	412,617,484
Wahkiakum	4,178,550	2,122,331	6,300,881	53.7	11,733,484
Walla Walla	68,625,505	86,830,131	155,455,636	90.2	172,345,494
Whatcom	215,646,110	223,555,634	439,201,744	91.6	479,477,886
Whitman	88,975,060	111,259,984	200,235,044	97.3	205,791,412
Yakima	287,314,488	200,329,158	487,643,646	97.5	500,147,329
State Total	$10,160,601,287	$6,418,118,524	$16,578,719,811	96.6	$17,168,652,249

1987 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1987 STATE PROPERTY TAX LEVY

County	Combined Indicated Ratio	Total Actual Value of All Taxable Property	1987 State Property Tax Levy [1]	1987 Levy Rate as Applied to Local Tax Base[2]	Total Assessed Value of All Taxable Property (Local Tax Base)	Percent of Tax Base
Adams.....	95.3	$616,400,195	$2,219,041	$3.776	$587,618,053	0.36
Asotin.....	91.0	344,077,202	1,238,678	3.954	313,272,481	0.19
Benton.....	96.4	3,064,467,096	11,032,082	3.733	2,955,277,877	1.82
Chelan.....	89.0	1,924,474,020	6,928,106	4.047	1,712,045,558	1.06
Clallam.....	98.6	1,767,742,228	6,363,872	3.653	1,742,137,150	1.07
Clark.....	99.1	6,930,662,162	24,950,384	3.634	6,865,136,424	4.23
Columbia.....	98.1	158,922,495	572,121	3.671	155,857,619	0.10
Cowlitz.....	99.1	3,161,359,145	11,380,893	3.631	3,134,219,448	1.93
Douglas.....	96.7	800,928,635	2,883,343	3.722	774,636,246	0.48
Ferry.....	99.2	205,537,320	739,934	3.628	203,938,441	0.13
Franklin.....	93.3	1,188,166,398	4,277,399	3.859	1,108,546,535	0.68
Garfield.....	96.6	111,390,629	401,006	3.727	107,608,150	0.07
Grant.....	90.5	1,957,784,243	7,048,023	3.978	1,771,825,202	1.09
Grays Harbor....	99.1	1,784,531,222	6,424,312	3.634	1,767,878,695	1.09
Island.....	99.8	2,192,960,364	7,894,657	3.606	2,189,189,697	1.35
Jefferson.....	99.4	935,098,851	3,366,356	3.623	929,269,069	0.57
King.....	93.2	68,082,783,692	245,098,021	3.861	63,479,573,903	39.13
Kitsap.....	97.9	5,646,717,274	20,328,182	3.677	5,528,863,965	3.41
Kittitas.....	99.7	796,914,669	2,868,893	3.610	794,795,464	0.49
Klickitat.....	94.9	473,515,917	1,704,657	3.793	449,411,115	0.28
Lewis.....	97.4	1,380,732,863	7,130,638	3.695	1,929,929,891	1.19
Lincoln.....	95.1	502,089,743	1,807,523	3.786	477,466,108	0.29
Mason.....	96.7	1,460,336,265	5,257,211	3.725	1,411,462,143	0.87
Okanogan.....	87.0	983,188,066	3,539,477	4.136	855,703,191	0.53
Pacific.....	93.9	602,629,534	2,169,466	3.834	565,869,132	0.35
Pend Oreille....	97.7	260,616,908	938,221	3.685	254,597,112	0.16
Pierce.....	95.0	16,067,785,252	57,844,027	3.790	15,261,864,789	9.41
San Juan.....	97.4	1,113,187,216	4,007,474	3.694	1,084,741,372	0.67
Skagit.....	96.7	2,817,196,963	10,141,909	3.724	2,723,756,701	1.68
Skamania.....	96.7	281,590,700	1,013,727	3.722	272,356,551	0.17
Snohomish.....	96.8	15,149,016,489	54,536,459	3.718	14,667,647,469	9.04
Spokane.....	97.1	9,884,172,459	35,583,021	3.708	9,597,101,437	5.92
Stevens.....	95.3	945,776,923	3,404,797	3.777	901,530,652	0.56
Thurston.....	97.7	4,565,598,211	16,436,154	3.684	4,461,575,523	2.75
Wahkiakum.....	85.9	89,514,542	322,252	4.193	76,848,301	0.05
Walla Walla.....	96.9	1,525,328,252	5,493,342	3.717	1,477,905,991	0.91
Whatcom.....	99.1	4,300,059,650	15,480,215	3.634	4,259,783,508	2.63
Whitman.....	84.9	1,117,340,536	4,024,586	4.240	949,109,475	0.59
Yakima.....	98.5	4,505,957,978	16,221,449	3.656	4,437,372,946	2.74
State Total.....	95.3	$170,297,752,307	$613,071,308	$3.779	$162,237,723,384	100.00

1 The total actual value of taxable property is multiplied by the statewide levy rate of $3.60 per $1,000 of actual value.
2 Approximate actual state levy rate (dollars per $1,000 assessed value) based on local assessment level.

STATE-ASSESSED UTILITY VALUATIONS

Table 34 - Summary of Public Service Company Values, 1986 and 1987 Values by Type of Utility

1987 Actual and Equalized Assessed Values of Utilities:

Table 35 - Air Transportation Companies

Table 36 - Electric Light and Power Companies

Table 37 - Gas Companies

Table 38 - Motor Vehicle Transportation Companies (Common Carrier - Freight)

Table 39 - Motor Vehicle Transportation Companies (Common Carrier - Passenger)

Table 40 - Pipeline Companies

Table 41 - Private Car Companies

Table 42 - Railroad Companies

Table 43 - Telegraph Companies

Table 44 - Telephone Companies

Table 45 - Water Transportation Companies

Table 46 - Recapitulation of Public Utility Companies by County

TABLE 34

SUMMARY OF PUBLIC SERVICE COMPANY VALUES

1986 and 1987 Values by Type of Utility

Category	1986 Values			1987 Values		
	Firms	Actual	Equalized	Firms	Actual	Equalized
TRANSPORTATION						
Railroad.....	5	$527,639,919	$501,730,007	5	$476,196,693	$451,455,917
Private Car.....	221	105,932,135	100,587,337	208	101,907,803	94,734,011
Air.....	42	408,751,375	404,986,746	45	505,323,123	499,502,037
Watercraft.....	14	61,087,494	56,585,948	14	65,526,000	59,226,050
Motor Vehicle....	48	53,722,074	51,506,133	46	60,277,031	56,817,447
Pipeline.....	6	307,449,993	295,962,541	6	313,740,022	294,080,348
Subtotal.....	336	$1,464,582,990	$1,411,358,712	324	$1,522,970,672	$1,455,815,810
COMMUNICATION						
Telephone.....	31	$3,147,739,992	$3,061,769,737	35	$3,316,684,405	$3,202,905,623
Telegraph.....	1	8,000,003	7,887,773	1	4,400,002	4,299,828
Subtotal.....	32	$3,155,739,995	$3,069,657,510	36	$3,321,084,407	$3,207,205,451
ENERGY						
Electric.....	15	$2,102,201,918	$2,051,266,923	15	$2,198,892,960	$2,100,805,043
Gas.....	4	458,099,996	447,537,409	4	491,799,990	475,675,860
Subtotal.....	19	$2,560,301,914	$2,498,804,332	19	$2,690,692,950	$2,576,480,903
TOTAL.....	387	$7,180,624,899	$6,979,820,554	379	$7,534,748,029	$7,239,502,164

TABLE 35
AIR TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	AIRBORNE EXPRESS INC							
KING	92.5			100.0	340,000	340,000	340,000	340,000
	AIRCAL INC							
KING	92.5			100.0	11,650,000	11,650,000	11,650,000	11,650,000
	AIR CANADA							
KING	92.5			100.0	27,500	27,500	27,500	27,500
	ALASKA AIRLINES INC							
FRANKLIN	95.3			82.6	1,885,271	1,557,234	1,885,271	1,557,234
KING	92.5	32,691,120	30,239,286	100.0	100,073,267	100,073,267	132,764,387	130,312,553
SPOKANE	97.0			97.9	4,210,342	4,121,925	4,210,342	4,121,925
TOTAL		32,691,120	30,239,286		106,168,880	105,752,426	138,860,000	135,991,712
	AMERICAN AIRLINES INC							
KING	92.5			100.0	15,840,000	15,840,000	15,840,000	15,840,000
	AMERICA WEST AIRLINES INC							
KING	92.5			100.0	290,000	290,000	290,000	290,000
	BIG SKY TRANSP							
SPOKANE	97.0			97.9	210,000	205,590	210,000	205,590
	BRANIFF INC							
KING	92.5			100.0	740,000	740,000	740,000	740,000
	BRITISH AIRWAYS - PLC							
KING	92.5			100.0	520,625	520,625	520,625	520,625
	BURLINGTON AIR EXPRESS INC							
KING	92.5			100.0	578,599	578,599	578,599	578,599
SPOKANE	97.0			97.9	11,401	11,162	11,401	11,162
TOTAL					590,000	589,761	590,000	589,761
	AMERIFLIGHT INC (CALIF AIR CHARTERS)							
CLALLAM	99.5			89.5	15,765	14,110	15,765	14,110
DOUGLAS	97.1			93.1	28,527	26,559	28,527	26,559
FRANKLIN	95.3			82.6	362,598	299,506	362,598	299,506
GRANT	90.7			88.9	12,574	11,178	12,574	11,178
KING	92.5			100.0	941,677	941,677	941,677	941,677
OKANOGAN	87.9			79.8	9,196	7,338	9,196	7,338
SPOKANE	97.0			97.9	346,646	339,366	346,646	339,366
THURSTON	98.3			91.9	39,976	36,738	39,976	36,738
WHATCOM	100.0			91.6	51,424	47,104	51,424	47,104
WHITMAN	82.1			97.3	49,172	47,844	49,172	47,844
YAKIMA	98.6			97.5	72,445	70,634	72,445	70,634
TOTAL					1,930,000	1,842,054	1,930,000	1,842,054
	COMPANIA MEXICANA DE AVIA S A							
KING	92.5			100.0	600,000	600,000	600,000	600,000
	COASTAL AIRLINES							
KING	92.5			100.0	50,000	50,000	50,000	50,000
	CONTINENTAL AIRLINES INC							
KING	92.5			100.0	10,833,764	10,833,764	10,833,764	10,833,764
SPOKANE	97.0			97.9	246,236	241,065	246,236	241,065
TOTAL					11,080,000	11,074,829	11,080,000	11,074,829
	DELTA AIR LINES INC							
CLARK	100.0			89.9	20,846	18,741	20,846	18,741
FRANKLIN	95.3			82.6	11,584	9,568	11,584	9,568
KING	92.5			100.0	13,718,404	13,718,404	13,718,404	13,718,404
KITSAP	97.8			100.0	20,542	20,542	20,542	20,542
PIERCE	94.5			100.0	94,609	94,609	94,609	94,609

TABLE 35, Cont.
AIR TRANSPORTATION

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
DELTA AIR LINES INC								
SKAGIT	97.4			92.2	11,710	10,797	11,710	10,797
SNOHOMISH	96.5			100.0	29,488	29,488	29,488	29,488
SPOKANE	97.0			97.9	67,323	65,909	67,323	65,909
THURSTON	98.3			91.9	8,440	7,756	8,440	7,756
WALLA WALLA	97.7			90.2	15,867	14,312	15,867	14,312
WHATCOM	100.0			91.6	25,733	23,571	25,733	23,571
YAKIMA	98.6			97.5	15,454	15,068	15,454	15,068
TOTAL					14,040,000	14,028,765	14,040,000	14,028,765
DHL AIRWAYS INC								
KING	92.5			100.0	1,270,000	1,270,000	1,270,000	1,270,000
EASTERN AIR LINES INC								
KING	92.5			100.0	7,850,000	7,850,000	7,850,000	7,850,000
EMERY AIR FREIGHT CORP								
KING	92.5			100.0	1,540,123	1,540,123	1,540,123	1,540,123
SPOKANE	97.0			97.9	129,877	127,150	129,877	127,150
TOTAL					1,670,000	1,667,273	1,670,000	1,667,273
EVERGREEN INTERNATIONAL AIRLINES INC								
GRANT	90.7			88.9	179	159	179	159
KING	92.5			100.0	279,581	279,581	279,581	279,581
SNOHOMISH	96.5			100.0	120	120	120	120
SPOKANE	97.0			97.9	120	117	120	117
TOTAL					280,000	279,977	280,000	279,977
FEDERAL EXPRESS CORP								
BENTON	97.9			87.1	7,267	6,330	7,267	6,330
CLALLAM	99.5			89.5	22,246	19,910	22,246	19,910
DOUGLAS	97.1			93.1	10,857	10,108	10,857	10,108
KING	92.5			100.0	4,138,085	4,138,085	4,138,085	4,138,085
PIERCE	94.5			100.0	37,630	37,630	37,630	37,630
SPOKANE	97.0			97.9	2,092,159	2,048,224	2,092,159	2,048,224
WHATCOM	100.0			91.6	8,584	7,863	8,584	7,863
YAKIMA	98.6			97.5	3,172	3,093	3,172	3,093
TOTAL					6,320,000	6,271,243	6,320,000	6,271,243
FINNAIR								
KING	92.5			100.0	42,500	42,500	42,500	42,500
FLYING TIGER LINE INC THE								
KING	92.5			100.0	3,130,658	3,130,658	3,130,658	3,130,658
PIERCE	94.5			100.0	259,342	259,342	259,342	259,342
TOTAL					3,390,000	3,390,000	3,390,000	3,390,000
FRONTIER AIRLINES INC								
KING	92.5			100.0	5,862,500	5,862,500	5,862,500	5,862,500
SPOKANE	97.0			97.9	2,512,500	2,459,738	2,512,500	2,459,738
TOTAL					8,375,000	8,322,238	8,375,000	8,322,238
GREAT AMERICAN AIRWAYS INC								
FRANKLIN	95.3			82.6	25,699	21,227	25,699	21,227
KING	92.5			100.0	62,419	62,419	62,419	62,419
SPOKANE	97.0			97.9	36,687	35,917	36,687	35,917
WHATCOM	100.0			91.6	11,564	10,593	11,564	10,593
YAKIMA	98.6			97.5	13,631	13,290	13,631	13,290
TOTAL					150,000	143,446	150,000	143,446
HARBOR AIRLINES INC								
ISLAND	100.0	195,829	195,829	95.8	125,698	120,419	321,527	316,248
KING	92.5			100.0	28,473	28,473	28,473	28,473
TOTAL		195,829	195,829		154,171	148,892	350,000	344,721

TABLE 35, Cont.
AIR TRANSPORTATION

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
HAWAIIAN AIRLINES INC								
KING	92.5			100.0	6,983,345	6,983,345	6,983,345	6,983,345
SPOKANE	97.0			97.9	16,655	16,305	16,655	16,305
TOTAL					7,000,000	6,999,650	7,000,000	6,999,650
HORIZON AIR INDUSTRIES INC								
DOUGLAS	97.1			93.1	828,454	771,291	828,454	771,291
FRANKLIN	95.3			82.6	4,848,600	4,004,944	4,848,600	4,004,944
GRANT	90.7			88.9	159,434	141,737	159,434	141,737
KING	92.5			100.0	15,213,629	15,213,629	15,213,629	15,213,629
SPOKANE	97.0			97.9	2,836,169	2,776,609	2,836,169	2,776,609
WALLA WALLA	97.7			90.2	679,555	612,959	679,555	612,959
WHITMAN	82.1			97.3	846,602	823,744	846,602	823,744
YAKIMA	98.6			97.5	2,647,555	2,581,366	2,647,555	2,581,366
TOTAL					28,059,998	26,926,279	28,059,998	26,926,279
JET AMERICA AIRLINES INC								
KING	92.5			100.0	120,000	120,000	120,000	120,000
METHOW AVIATION INC								
KING	92.5			100.0	197,732	197,732	197,732	197,732
SNOHOMISH	96.5			100.0	16,208	16,208	16,208	16,208
SPOKANE	97.0			97.9	76,060	74,463	76,060	74,463
TOTAL					290,000	288,403	290,000	288,403
JAPAN AIR LINES CO LTD								
KING	92.5			100.0	615,000	615,000	615,000	615,000
NORTHWEST AIRLINES INC								
KING	92.5			100.0	65,251,003	65,251,003	65,251,003	65,251,003
PIERCE	94.5			100.0	18,404	18,404	18,404	18,404
SPOKANE	97.0			97.9	8,440,593	8,263,340	8,440,593	8,263,340
TOTAL					73,710,000	73,532,747	73,710,000	73,532,747
PACIFIC SOUTHWEST AIRLINES								
FRANKLIN	95.3			82.6	1,895,420	1,565,617	1,895,420	1,565,617
KING	92.5			100.0	28,405,131	28,405,131	28,405,131	28,405,131
SPOKANE	97.0			97.9	4,384,824	4,292,743	4,384,824	4,292,743
WHATCOM	100.0			91.6	3,116,323	2,854,552	3,116,323	2,854,552
YAKIMA	98.6			97.5	1,618,302	1,577,844	1,618,302	1,577,844
TOTAL					39,420,000	38,695,887	39,420,000	38,695,887
PACIFIC WESTERN AIRLINES LTD								
KING	92.5			100.0	600,000	600,000	600,000	600,000
PAN AMERICAN WORLD AIRWAYS INC								
KING	92.5			100.0	3,070,000	3,070,000	3,070,000	3,070,000
REEVE ALEUTIAN AIRWAYS INC								
KING	92.5			100.0	30,000	30,000	30,000	30,000
SALAIR INC								
KING	92.5			100.0	38,188	38,188	38,188	38,188
SPOKANE	97.0			97.9	171,812	168,204	171,812	168,204
TOTAL					210,000	206,392	210,000	206,392
SAN JUAN AIR SERVICES INC								
CLALLAM	99.5			89.5	516,592	462,350	516,592	462,350
GRAYS HARBOR	100.0			91.4	88,087	80,512	88,087	80,512
KING	92.5			100.0	498,231	498,231	498,231	498,231
SAN JUAN	97.6			92.9	868,549	806,882	868,549	806,882
SKAGIT	97.4			92.2	246,786	227,537	246,786	227,537
WHATCOM	100.0			91.6	481,755	441,288	481,755	441,288
TOTAL					2,700,000	2,516,800	2,700,000	2,516,800

TABLE 35, Cont.
AIR TRANSPORTATION

U80CP ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SUN WORLD INTL AIRWAYS								
KING	92.5			100.0	738,850	738,850	738,850	738,850
SPOKANE	97.0			97.9	861,150	843,066	861,150	843,066
TOTAL					1,600,000	1,581,916	1,600,000	1,581,916
SCANDINAVIAN AIRLINES OF N AMER INC								
KING	92.5			100.0	1,410,000	1,410,000	1,410,000	1,410,000
AIR SPECIALITIES CORP								
KING	92.5			100.0	4,687,500	4,687,500	4,687,500	4,687,500
TRANS WORLD AIRLINES INC								
KING	92.5			100.0	10,040,000	10,040,000	10,040,000	10,040,000
THAI AIRWAYS INTERNATIONAL LTD								
KING	92.5			100.0	1,875,000	1,875,000	1,875,000	1,875,000
UNITED AIR LINES INC								
ASOTIN	92.1			80.5	4,594	3,698	4,594	3,698
BENTON	97.9			87.1	109,109	95,034	109,109	95,034
CHELAN	89.3			86.3	48,370	41,743	48,370	41,743
CLALLAM	99.5			89.5	34,698	31,055	34,698	31,055
CLARK	100.0			89.9	243,012	218,468	243,012	218,468
COWLITZ	100.0			90.2	20,239	18,255	20,239	18,255
DOUGLAS	97.1			93.1	12,897	12,007	12,897	12,007
FRANKLIN	95.3			82.6	34,004	28,087	34,004	28,087
GRANT	90.7			88.9	34,907	31,032	34,907	31,032
GRAYS HARBOR	100.0			91.4	17,144	15,669	17,144	15,669
KING	92.5			100.0	68,245,449	68,245,449	68,245,449	68,245,449
KITSAP	97.8			100.0	81,678	81,678	81,678	81,678
KITTITAS	99.7			100.0	11,161	11,161	11,161	11,161
LEWIS	99.2			91.9	24,216	22,254	24,216	22,254
MASON	96.6			97.5	11,161	10,882	11,161	10,882
OKANOGAN	87.9			79.8	9,425	7,521	9,425	7,521
PACIFIC	93.9			93.9	8,036	7,546	8,036	7,546
PIERCE	94.5			100.0	359,108	359,108	359,108	359,108
SAN JUAN	97.6			92.9	8,036	7,465	8,036	7,465
SKAGIT	97.4			92.2	44,644	41,161	44,644	41,161
SNOHOMISH	96.5			100.0	255,223	255,223	255,223	255,223
SPOKANE	97.0			97.9	4,420,741	4,327,905	4,420,741	4,327,905
STEVENS	96.5			91.5	8,904	8,147	8,904	8,147
THURSTON	98.3			91.9	90,613	83,273	90,613	83,273
WALLA WALLA	97.7			90.2	27,784	25,061	27,784	25,061
WHATCOM	100.0			91.6	38,895	35,628	38,895	35,628
WHITMAN	82.1			97.3	57,398	55,848	57,398	55,848
YAKIMA	98.6			97.5	118,554	115,591	118,554	115,591
TOTAL					74,380,000	74,195,949	74,380,000	74,195,949
UNITED PARCEL SERVICE INC								
KING	92.5			100.0	4,969,312	4,969,312	4,969,312	4,969,312
SNOHOMISH	96.5			100.0	405,636	405,636	405,636	405,636
SPOKANE	97.0			97.9	1,519	1,487	1,519	1,487
YAKIMA	98.6			97.5	33,533	32,695	33,533	32,695
TOTAL					5,410,000	5,409,130	5,410,000	5,409,130
WESTERN AIR LINES INC								
FRANKLIN	95.3			82.6	700,006	578,205	700,006	578,205
KING	92.5	1,971,964	1,824,067	100.0	19,474,614	19,474,614	21,446,578	21,298,681
SPOKANE	97.0			97.9	1,483,416	1,452,264	1,483,416	1,452,264
TOTAL		1,971,964	1,824,067		21,658,036	21,505,083	23,630,000	23,329,150
GRAND TOTAL		34,858,913	32,259,182		470,464,210	467,242,855	505,323,123	499,502,037

TABLE 36
ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BENTON RURAL ELECTRIC ASSOC INC								
BENTON	97.9	444,876	435,535	87.1	6,719,626	5,852,793	7,164,502	6,288,328
LEWIS	99.2			91.9	27,188	24,986	27,188	24,986
YAKIMA	98.6	104,138	102,680	97.5	4,704,168	4,586,564	4,808,306	4,689,244
TOTAL		549,014	538,215		11,450,982	10,464,343	11,999,996	11,002,558
BIG BEND ELECTRIC COOP INC								
ADAMS	97.9	1,019,803	998,388	86.0	6,408,813	5,511,580	7,428,616	6,509,968
FRANKLIN	95.3	530,046	505,134	82.6	6,285,728	5,192,011	6,815,774	5,697,145
GRANT	90.7			88.9	12,772	11,355	12,772	11,355
LINCOLN	97.0			87.9	30,027	26,394	30,027	26,394
WHITMAN	82.1			97.3	12,812	12,467	12,812	12,467
TOTAL		1,549,849	1,503,522	_	12,750,152	10,753,807	14,300,001	12,257,329
CLEARWATER POWER CO								
ASOTIN	92.1			80.5	969,192	780,199	969,192	780,199
GARFIELD	98.0			90.5	9,305	8,421	9,305	8,421
WHITMAN	82.1			97.3	221,502	215,522	221,502	215,522
TOTAL					1,199,999	1,004,142	1,199,999	1,004,142
COLUMBIA RURAL ELECTRIC ASSOC INC								
COLUMBIA	97.9	550,301	538,745	99.0	2,222,994	2,200,763	2,773,295	2,739,508
WALLA WALLA	97.7	4,300	4,201	90.2	4,422,405	3,989,010	4,426,705	3,993,211
TOTAL		554,601	542,946		6,645,399	6,189,773	7,200,000	6,732,719
CITY OF EUGENE WATER & ELECTRIC BOARD								
COWLITZ	100.0			90.2	571,855	515,813	571,855	515,813
THURSTON	98.3			91.9	5,123	4,708	5,123	4,708
TOTAL					576,978	520,521	576,978	520,521
INLAND POWER & LIGHT CO								
ADAMS	97.9			86.0	68,085	58,553	68,085	58,553
ASOTIN	92.1			80.5	8,850	7,124	8,850	7,124
COLUMBIA	97.9			99.0	37,739	37,361	37,739	37,361
FRANKLIN	95.3			82.6	93,059	76,866	93,059	76,866
GARFIELD	98.0	29,664	29,071	90.5	1,298,095	1,174,777	1,327,759	1,203,848
LINCOLN	97.0			87.9	21,666	19,044	21,666	19,044
PEND OREILLE	98.8	204,833	202,374	83.6	3,810,453	3,185,541	4,015,286	3,387,915
SPOKANE	97.0	2,591,055	2,513,324	97.9	23,319,905	22,830,185	25,910,960	25,343,509
STEVENS	96.5	113,117	109,158	91.5	3,387,016	3,099,119	3,500,133	3,208,277
WALLA WALLA	97.7			90.2	83,610	75,416	83,610	75,416
WHITMAN	82.1	156,527	128,510	97.3	4,276,322	4,160,861	4,432,849	4,289,371
TOTAL		3,095,196	2,982,437		36,404,800	34,724,847	39,499,996	37,707,284
KOOTENAI ELECTRIC COOP INC								
SPOKANE	97.0			97.9	116,000	113,564	116,000	113,564
LINCOLN ELECTRIC COOP INC								
ADAMS	97.9			86.0	136,294	117,212	136,294	117,212
GRANT	90.7			88.9	85,675	76,164	85,675	76,164
LINCOLN	97.0	1,688,729	1,638,067	87.9	3,689,301	3,242,894	5,378,030	4,880,961
TOTAL		1,688,729	1,638,067		3,911,270	3,436,270	5,599,999	5,074,337
NESPELEM VALLEY ELECTRIC COOP INC								
DOUGLAS	97.1			93.1	30,432	28,332	30,432	28,332
OKANOGAN	87.9	85,866	75,476	79.8	1,423,703	1,136,116	1,509,569	1,211,592
TOTAL		85,866	75,476		1,454,135	1,164,448	1,540,001	1,239,924
PACIFIC POWER & LIGHT CO								
ASOTIN	92.1			80.5	217,599	175,167	217,599	175,167
BENTON	97.9	62,300	60,992	87.1	447,765	390,003	510,065	450,995
CLARK	100.0	4,579,909	4,579,909	89.9	24,747,088	22,247,631	29,326,997	26,827,540
COLUMBIA	97.9	66,772	65,370	99.0	3,005,042	2,974,991	3,071,814	3,040,361
COWLITZ	100.0	7,128,027	7,128,027	90.2	18,136,197	16,358,850	25,264,224	23,486,877
FRANKLIN	95.3	232,133	221,223	82.6	659,024	544,353	891,157	765,576
GARFIELD	98.0	20,823	20,407	90.5	1,608,610	1,455,792	1,629,433	1,476,199
GRANT	90.7			88.9	342,493	304,476	342,493	304,476

TABLE 36, Cont.
ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC POWER & LIGHT CO								
KITTITAS	99.7			100.0	1,365,394	1,365,394	1,365,394	1,365,394
KLICKITAT	95.5	656,537	626,993	91.9	3,105,075	2,853,565	3,761,612	3,480,558
LEWIS	99.2	16,828,915	16,694,284	91.9	125,778,902	115,590,811	142,607,817	132,285,095
SKAMANIA	98.8	3,818,418	3,772,597	90.2	38,209,783	34,465,223	42,028,201	38,237,820
THURSTON	98.3	1,831,507	1,800,371	91.9	5,365,609	4,930,994	7,197,116	6,731,365
WALLA WALLA	97.7	871,801	851,749	90.2	29,474,801	26,586,270	30,346,602	27,438,019
YAKIMA	98.6	2,683,583	2,646,013	97.5	91,855,895	89,559,500	94,539,478	92,205,513
TOTAL		38,760,725	38,467,935		344,319,277	319,803,020	383,100,002	358,270,955
PENINSULA LIGHT CO								
KITSAP	97.8			100.0	41,441	41,441	41,441	41,441
PIERCE	94.5	3,669,760	3,467,924	100.0	14,248,799	14,248,799	17,918,559	17,716,723
TOTAL		3,669,760	3,467,924		14,290,240	14,290,240	17,960,000	17,758,164
PORTLAND GENERAL ELECTRIC CO								
CLARK	100.0			89.9	12,970	11,660	12,970	11,660
COWLITZ	100.0			90.2	1,222,662	1,102,842	1,222,662	1,102,842
KLICKITAT	95.5			91.9	4,043	3,716	4,043	3,716
LEWIS	99.2	871,386	864,415	91.9	8,055,774	7,403,256	8,927,160	8,267,671
THURSTON	98.3	96,395	94,757	91.9	436,768	401,390	533,163	496,147
TOTAL		967,781	959,172		9,732,217	8,922,864	10,699,998	9,882,036
PUGET SOUND POWER & LIGHT CO								
ADAMS	97.9			86.0	45,818	39,403	45,818	39,403
CHELAN	89.3			86.3	474,049	409,104	474,049	409,104
DOUGLAS	97.1			93.1	551,666	513,601	551,666	513,601
GRANT	90.7			88.9	349,141	310,386	349,141	310,386
ISLAND	100.0	1,202,852	1,202,852	95.8	30,205,404	28,936,778	31,408,256	30,139,630
JEFFERSON	99.9	1,393,787	1,392,395	93.0	14,179,625	13,187,053	15,573,412	14,579,448
KING	92.5	90,488,740	83,702,096	100.0	474,815,121	474,815,121	565,303,861	558,517,217
KITSAP	97.8	9,807,527	9,591,762	100.0	88,455,242	88,455,242	98,262,769	98,047,004
KITTITAS	99.7	1,844,026	1,838,494	100.0	18,838,705	18,838,705	20,682,731	20,677,199
LEWIS	99.2	2,827,685	2,805,064	91.9	25,337,706	23,285,352	28,165,391	26,090,416
PIERCE	94.5	24,779,027	23,416,184	100.0	135,215,831	135,215,831	159,994,858	158,632,015
SKAGIT	97.4	11,432,433	11,135,189	92.2	99,720,700	91,942,486	111,153,133	103,077,675
SNOHOMISH	96.5	934,974	902,251	100.0	5,290,266	5,290,266	6,225,240	6,192,517
THURSTON	98.3	5,664,659	5,568,359	91.9	89,183,746	81,959,860	94,848,405	87,528,219
WHATCOM	100.0	9,804,113	9,804,113	91.6	125,157,149	114,643,949	134,961,262	124,448,062
TOTAL		160,179,823	151,358,759		1,107,820,169	1,077,843,137	1,267,999,992	1,229,201,896
TANNER ELECTRIC COOP								
KING	92.5	78,879	72,963	100.0	1,880,096	1,880,096	1,958,975	1,953,059
PIERCE	94.5	14,163	13,384	100.0	382,698	382,698	396,861	396,082
THURSTON	98.3			91.9	144,163	132,486	144,163	132,486
TOTAL		93,042	86,347		2,406,957	2,395,280	2,499,999	2,481,627
WASHINGTON WATER POWER CO ELECTRIC								
ADAMS	97.9	738,409	722,904	86.0	15,735,047	13,532,142	16,473,456	14,255,046
ASOTIN	92.1	1,390,501	1,280,652	80.5	7,448,370	5,995,938	8,838,871	7,276,590
BENTON	97.9			87.1	69,019	60,116	69,019	60,116
DOUGLAS	97.1	19,380	18,819	93.1	935,159	870,632	954,539	889,451
FERRY	99.1			100.0	6,951,195	6,951,195	6,951,195	6,951,195
FRANKLIN	95.3	1,498	1,428	82.6	2,537,638	2,096,089	2,539,136	2,097,517
GARFIELD	98.0			90.5	616,535	557,964	616,535	557,964
GRANT	90.7	66,205	60,048	88.9	3,906,751	3,473,101	3,972,956	3,533,149
LEWIS	99.2	5,732,721	5,686,859	91.9	42,571,708	39,123,400	48,304,429	44,810,259
LINCOLN	97.0	948,945	920,477	87.9	23,388,989	20,558,921	24,337,934	21,479,398
PEND OREILLE	98.8			83.6	287,274	240,161	287,274	240,161
SPOKANE	97.0	16,981,645	16,472,198	97.9	137,533,865	134,645,654	154,515,510	151,117,852
STEVENS	96.5	1,276,612	1,231,931	91.5	130,724,594	119,613,002	132,001,206	120,844,933
THURSTON	98.3	578,370	568,538	91.9	1,667,997	1,532,889	2,246,367	2,101,427
WHITMAN	82.1	1,785,312	1,465,742	97.3	30,706,260	29,877,187	32,491,572	31,342,929
TOTAL		29,519,598	28,429,596		405,080,401	379,128,391	434,599,999	407,557,987
GRAND TOTAL		240,733,984	230,050,396		1,958,158,976	1,870,754,647	2,198,892,960	2,100,805,043

TABLE 37
GAS COMPANIES

U80CP — ASSESSMENT OF OPERATING PROPERTY OF GAS COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CASCADE NATURAL GAS CORP								
ADAMS	97.9	79,894	78,216	86.0	927,310	797,487	1,007,204	875,703
BENTON	97.9	1,722,061	1,685,899	87.1	5,177,950	4,509,997	6,900,011	6,195,896
CHELAN	89.3	959,854	857,149	86.3	2,254,478	1,945,614	3,214,332	2,802,763
COWLITZ	100.0	246,653	246,653	90.2	4,383,600	3,954,008	4,630,253	4,200,661
DOUGLAS	97.1	200	194	93.1	816,295	759,970	816,495	760,164
FRANKLIN	95.3	3,300	3,145	82.6	2,395,916	1,979,027	2,399,216	1,982,172
GRANT	90.7	182,316	165,361	88.9	2,392,523	2,126,952	2,574,839	2,292,313
GRAYS HARBOR	100.0	252,614	252,614	91.4	4,159,142	3,801,456	4,411,756	4,054,070
ISLAND	100.0	13,700	13,700	95.8	1,720,473	1,648,214	1,734,173	1,661,914
KING	92.5	5,233,128	4,840,643	100.0	6,231,747	6,231,747	11,464,875	11,072,390
KITSAP	97.8	1,120,351	1,095,703	100.0	7,621,024	7,621,024	8,741,375	8,716,727
MASON	96.6	77,450	74,818	97.5	2,444,723	2,383,607	2,522,173	2,458,425
SKAGIT	97.4	768,453	748,474	92.2	8,862,925	8,171,617	9,631,378	8,920,091
SNOHOMISH	96.5	5,100	4,922	100.0	818,975	818,975	824,075	823,897
WALLA WALLA	97.7	947,872	926,071	90.2	4,193,971	3,782,960	5,141,843	4,709,031
WHATCOM	100.0	848,068	848,068	91.6	15,254,594	13,973,206	16,102,662	14,821,274
YAKIMA	98.6	1,423,403	1,403,475	97.5	13,559,935	13,220,936	14,983,338	14,624,411
TOTAL		13,884,417	13,245,105		83,215,581	77,726,797	97,099,998	90,971,902
NORTHWEST NATURAL GAS CO								
CLARK	100.0	38,845	38,845	89.9	20,794,344	18,694,115	20,833,189	18,732,960
KLICKITAT	95.5	1,900	1,815	91.9	1,955,941	1,797,510	1,957,841	1,799,325
SKAMANIA	98.8	2,500	2,470	90.2	506,459	456,826	508,959	459,296
TOTAL		43,245	43,130		23,256,744	20,948,451	23,299,989	20,991,581
WASHINGTON NATURAL GAS CO								
CHELAN	89.3			86.3	3,619	3,123	3,619	3,123
KING	92.5	30,607,347	28,311,796	100.0	175,496,845	175,496,845	206,104,192	203,808,641
LEWIS	99.2	711,839	706,145	91.9	16,662,359	15,312,707	17,374,198	16,018,852
PIERCE	94.5	6,297,250	5,950,902	100.0	52,496,780	52,496,780	58,794,030	58,447,682
SNOHOMISH	96.5	882,344	851,463	100.0	24,348,478	24,348,478	25,230,822	25,199,941
THURSTON	98.3	528,467	519,482	91.9	12,664,671	11,638,834	13,193,138	12,158,316
TOTAL		39,027,247	36,339,788		281,672,752	279,296,767	320,699,999	315,636,555
WASHINGTON WATER POWER CO - GAS								
ADAMS	97.9	10,601	10,378	86.0	553,105	475,671	563,706	486,049
ASOTIN	92.1	3,549	3,269	80.5	1,482,790	1,193,647	1,486,339	1,196,916
FRANKLIN	95.3			82.6	130,644	107,912	130,644	107,912
GRANT	90.7			88.9	294,135	261,486	294,135	261,486
KLICKITAT	95.5	400	382	91.9	335,940	308,728	336,340	309,110
LEWIS	99.2	535,733	531,448	91.9	9,331,166	8,575,341	9,866,899	9,106,789
LINCOLN	97.0	8,918	8,651	87.9	2,784,900	2,447,928	2,793,818	2,456,579
SKAMANIA	98.8	3,500	3,458	90.2	92,540	83,471	96,040	86,929
SPOKANE	97.0	69,769	67,676	97.9	27,775,385	27,192,105	27,845,154	27,259,781
STEVENS	96.5	3,210	3,098	91.5	4,888,298	4,472,792	4,891,508	4,475,890
WHITMAN	82.1	15,540	12,758	97.3	2,379,881	2,315,623	2,395,421	2,328,381
TOTAL		651,220	641,118		50,048,784	47,434,704	50,700,004	48,075,822
GRAND TOTAL		53,606,129	50,269,141		438,193,861	425,406,719	491,799,990	475,675,860

TABLE 38
FREIGHT TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES
(COMMON CARRIER FREIGHT) -- STATE OF WASHINGTON, YEAR 1987

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUAL
ABF FREIGHT SYSTEMS			49,952	49,579	49,952	49,579
ACME INTER-CITY FREIGHT LINES INC			126,019	126,019	126,019	126,019
ALBINA TRANSFER CO INC			5,377	5,377	5,377	5,377
BAINBRIDGE AUTO FREIGHT INC			4,226	4,226	4,226	4,226
BEST WAY MOTOR FREIGHT INC	2,415,831	2,283,469	310,188	304,958	2,726,019	2,588,427
MID STATE FREIGHT INC (BRETT)			4,264	3,970	4,264	3,970
COLUMBIA RIVER TRUCKING CO INC	28,700	28,700	62,884	56,533	91,584	85,233
CONSOLIDATED FRTWYS CORP OF DEL	10,082,858	9,499,868	982,892	961,414	11,065,750	10,461,282
FASTEST WAY MOTOR FREIGHT INC			10,768	10,542	10,768	10,542
FORTUNE CORP THE			92,261	92,261	92,261	92,261
A N R FREIGHT SYSTEM INC (GARRETT)	6,880,477	6,472,588	572,867	562,433	7,453,344	7,035,021
HOGLAND TRANSFER CO INC			125,845	125,845	125,845	125,845
ARROW TRANSPORTATION CO	1,635,242	1,532,603	227,140	221,522	1,862,382	1,754,125
JOY MOTOR FREIGHT INC	199,500	188,528	59,125	58,327	258,625	246,855
LILE INTERNATIONAL			216,873	216,017	216,873	216,017
LYNDEN TRANSPORT INC	5,984,910	5,536,042	491,016	491,016	6,475,926	6,027,058
L T I INC	380,525	380,525	581,991	535,803	962,516	916,328
NORTHERN FREIGHT LINES	266,812	256,445	79,177	73,001	345,989	329,446
NORTHWEST FILM SERVICE INC			17,035	17,035	17,035	17,035
OAK HARBOR FREIGHT LINES INC			343,777	337,632	343,777	337,632
OKANOGAN SEATTLE TRANSPORT CO	159,000	158,523	67,743	67,743	226,743	226,266
P-I-E NATIONWIDE INC	4,830,436	4,524,054	242,847	237,170	5,073,283	4,761,224
PACIFIC NORTHWEST MOTOR FRT			12,820	12,820	12,820	12,820
PENINSULA TRUCK LINES INC	466,243	458,619	138,041	137,348	604,284	595,967
POZZI BROS TRANSPORTATION INC	563,871	521,581	44,707	44,707	608,578	566,288
PUGET SOUND TRUCK LINES INC	1,680,583	1,593,597	1,019,590	976,202	2,700,173	2,569,799
ROADWAY EXPRESS INC			379,133	367,566	379,133	367,566
S & S AUTO FREIGHT INC			1,672	1,672	1,672	1,672
SILVER EAGLE CO	173,175	173,175	186,208	179,360	359,383	352,535
SOUTHWEST DELIVERY CO INC			206,338	185,762	206,338	185,762
TACOMA MOVING & STORAGE CO	125,548	118,643	27,292	27,292	152,840	145,935
TACOMA-PORT ANGELES AUTO FRT			26,820	24,473	26,820	24,473
TACOMA-RAINIER AUTO FREIGHT			16,406	16,406	16,406	16,406
UNION PACIFIC MOTOR FREIGHT CO			153,241	153,241	153,241	153,241
WALLACE COLVILLE MOTOR FRT			54,945	53,791	54,945	53,791
WOODLAND TRUCK LINE INC	39,616	39,616	72,965	65,814	112,581	105,430
YELLOW FREIGHT SYSTEMS INC	5,175,297	4,787,502	199,703	197,321	5,375,000	4,984,823
GRAND TOTAL	41,088,624	38,554,078	7,214,148	7,002,198	48,302,772	45,556,276

TABLE 39
PASSENGER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES
(COMMON CARRIER PASSENGER) -- STATE OF WASHINGTON, YEAR 1987

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUAL
BREMERTON-KITSAP AIRPORTER INC			75,868	75,868	75,868	75,868
BREMERTON-TACOMA STAGES INC			37,765	37,765	37,765	37,765
PACIFIC NW TRANS SERVICE INC			46,875	46,495	46,875	46,495
EMPIRE LINES INC			66,073	64,685	66,073	64,685
EVERETT AIRPORTER			125,549	125,549	125,549	125,549
EVERGREEN TRAILS INC	1,329,485	1,229,774	747,854	747,854	2,077,339	1,977,628
GREYHOUND LINES INC (WEST)	9,042,509	8,445,708	422,859	408,051	9,465,368	8,853,759
PACIFIC NATIONAL LINES INC			17,878	17,878	17,878	17,878
SUBURBAN AIRPORTER			61,544	61,544	61,544	61,544
GRAND TOTAL	10,371,994	9,675,482	1,602,265	1,585,689	11,974,259	11,261,171

TABLE 40
PIPE LINE COMPANIES

USOCP — ASSESSMENT OF OPERATING PROPERTY OF PIPE LINE COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CHEVRON PIPE LINE CO								
ADAMS	97.9	4,000	3,916	86.0	1,410,233	1,212,799	1,414,233	1,216,715
FRANKLIN	95.3	26,277	25,042	82.6	1,487,245	1,228,465	1,513,522	1,253,507
LINCOLN	97.0			87.9	746,364	656,054	746,364	656,054
SPOKANE	97.0			97.9	866,697	848,496	866,697	848,496
WALLA WALLA	97.7	7,314	7,146	90.2	901,871	813,488	909,185	820,634
TOTAL		37,591	36,104		5,412,410	4,759,302	5,450,001	4,795,406
NORTHWEST PIPELINE CORP								
ADAMS	97.9	4,977	4,872	86.0	2,654,005	2,282,445	2,658,982	2,287,317
BENTON	97.9	6,140,760	6,011,803	87.1	43,218,603	37,643,405	49,359,363	43,655,208
CHELAN	89.3	26,257	23,448	86.3	210,802	181,922	237,059	205,370
CLARK	100.0	1,147,733	1,147,733	89.9	7,305,137	6,567,318	8,452,870	7,715,051
COWLITZ	100.0	191,154	191,154	90.2	3,904,193	3,521,581	4,095,347	3,712,735
FRANKLIN	95.3	344,584	328,389	82.6	2,400,769	1,983,035	2,745,353	2,311,424
GRANT	90.7	1,100	998	88.9	253,978	225,787	255,078	226,785
GRAYS HARBOR	100.0	10,819	10,819	91.4	48,969	44,758	59,788	55,577
KING	92.5	510,064	471,809	100.0	4,781,307	4,781,307	5,291,371	5,253,116
KITTITAS	99.7	11,627	11,592	100.0	563,994	563,994	575,621	575,586
KLICKITAT	95.5	196,411	187,573	91.9	6,605,213	6,070,192	6,801,624	6,257,765
LEWIS	99.2	1,557,547	1,545,087	91.9	14,369,867	13,205,907	15,927,414	14,750,994
LINCOLN	97.0	700	679	87.9	825,906	725,971	826,606	726,650
MASON	96.6	36,563	35,320	97.5	115,930	113,032	152,493	148,352
PIERCE	94.5	840,314	794,098	100.0	4,930,830	4,930,830	5,771,144	5,724,928
SAN JUAN	97.6			92.9	31,858	29,596	31,858	29,596
SKAGIT	97.4	741,127	721,857	92.2	6,563,886	6,051,903	7,305,013	6,773,760
SKAMANIA	98.8	17,726	17,513	90.2	1,869,105	1,685,932	1,886,831	1,703,445
SNOHOMISH	96.5	1,391,568	1,342,866	100.0	8,785,587	8,785,587	10,177,155	10,128,453
SPOKANE	97.0	387,906	376,269	97.9	2,385,773	2,335,672	2,773,679	2,711,941
THURSTON	98.3	23,975	23,568	91.9	1,663,563	1,528,815	1,687,538	1,552,383
WALLA WALLA	97.7	23,589	23,046	90.2	30,577	27,581	54,166	50,627
WHATCOM	100.0	1,387,622	1,387,622	91.6	11,309,429	10,359,436	12,697,051	11,747,058
WHITMAN	82.1	18,949	15,558	97.3	1,495,230	1,454,859	1,514,179	1,470,417
YAKIMA	98.6	104,707	103,242	97.5	1,657,722	1,616,279	1,762,429	1,719,521
TOTAL		15,117,779	14,776,915		127,982,233	116,717,144	143,100,012	131,494,059
OLYMPIC PIPE LINE CO								
CLARK	100.0	444,333	444,333	89.9	2,165,323	1,946,626	2,609,656	2,390,959
COWLITZ	100.0	935,272	935,272	90.2	4,547,769	4,102,088	5,483,041	5,037,360
KING	92.5	6,487,874	6,001,284	100.0	11,672,868	11,672,868	18,160,742	17,674,152
LEWIS	99.2	4,900	4,861	91.9	3,227,945	2,966,481	3,232,845	2,971,342
PIERCE	94.5	386,922	365,642	100.0	3,420,381	3,420,381	3,807,303	3,786,023
SKAGIT	97.4	2,713,832	2,643,272	92.2	6,697,363	6,174,969	9,411,195	8,818,241
SNOHOMISH	96.5	258,674	249,621	100.0	11,571,061	11,571,061	11,829,735	11,820,682
THURSTON	98.3	527,690	518,719	91.9	2,819,570	2,591,184	3,347,260	3,109,903
WHATCOM	100.0	1,282,946	1,282,946	91.6	3,935,291	3,604,727	5,218,237	4,887,673
TOTAL		13,042,443	12,445,950		50,057,571	48,050,385	63,100,014	60,496,335
PACIFIC GAS TRANSMISSION CO								
BENTON	97.9			87.1	87,039	75,811	87,039	75,811
COLUMBIA	97.9	26,890	26,325	99.0	2,042,734	2,022,307	2,069,624	2,048,632
SPOKANE	97.0	3,121,301	3,027,661	97.9	25,213,983	24,684,489	28,335,284	27,712,150
WALLA WALLA	97.7	1,858,094	1,815,357	90.2	24,384,034	21,994,399	26,242,128	23,809,756
WHITMAN	82.1	36,141	29,671	97.3	31,729,777	30,873,074	31,765,918	30,902,745
TOTAL		5,042,426	4,899,014		83,457,567	79,650,080	88,499,993	84,549,094
TRANS MOUNTAIN OIL PIPE LINE CORP								
SKAGIT	97.4	461,455	449,457	92.2	2,070,736	1,909,218	2,532,191	2,358,675
WHATCOM	100.0	1,961,580	1,961,580	91.6	4,006,232	3,669,711	5,967,812	5,631,291
TOTAL		2,423,035	2,411,037		6,076,968	5,578,929	8,500,003	7,989,966
YELLOWSTONE PIPELINE CO								
ADAMS	97.9			86.0	47,617	40,951	47,617	40,951
GRANT	90.7	212,059	192,338	88.9	984,712	875,409	1,196,771	1,067,747
LINCOLN	97.0			87.9	1,135,916	998,470	1,135,916	998,470
SPOKANE	97.0	496,874	481,968	97.9	2,212,821	2,166,352	2,709,695	2,648,320
TOTAL		708,933	674,306		4,381,066	4,081,182	5,089,999	4,755,488
GRAND TOTAL		36,372,207	35,243,326		277,367,815	258,837,022	313,740,022	294,080,348

TABLE 41
PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1987

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUAL
ABBOTT LABS	5,000	4,495	5,000	4,495		
ADM TRANSPORTATION CO	1,340,600	1,219,559	1,340,600	1,219,559		
AGRI FINANCIAL SERVICES (ALEX)	34,600	30,408	34,600	30,408		
AIRCO INDUSTRIAL GASES (BOC GROUP)	14,600	13,628	14,600	13,628		
AIR PRODUCTS & CHEMICALS INC	50,800	46,926	50,800	46,926		
ALBERTA GAS CHEMICALS INC	30,100	28,090	30,100	28,090		
ALLIED CHEMICAL CORP	310,000	287,506	310,000	287,506		
AMERICAN CHROME & CHEMICALS INC	5,000	4,495	5,000	4,495		
AMERICAN COLLOID CO	76,400	70,715	76,400	70,715		
AMERICAN PRESIDENT INTERMODAL CO	577,600	533,233	577,600	533,233		
RAIL BOX CO	2,716,000	2,525,481	2,716,000	2,525,481		
AMPACET CORP	6,300	6,168	6,300	6,168		
AMOCO CHEMICALS CO	91,100	87,245	91,100	87,245		
AMOCO CANADA PETROLEUM CO LTD	104,400	101,962	104,400	101,962		
CYPRUS INDUSTRIAL MINERALS CO (AMOCO)	37,900	33,113	37,900	33,113		
AMOCO OIL CO	157,300	146,783	157,300	146,783		
ANHEUSER BUSCH CO	469,202	422,921	469,202	422,921		
AMSTAR CORP	14,200	13,831	14,200	13,831		
APEX TANK CAR LINE	5,000	4,495	5,000	4,495		
ANDREWS PETROLEUM SVS INC	80,000	68,972	80,000	68,972		
ASARCO INCORPORATED	47,300	44,355	47,300	44,355		
ARCO PETROLEUM PROD	3,714,900	3,469,271	3,714,900	3,469,271		
ARKANSAS CHEMICALS INC	6,300	6,168	6,300	6,168		
AURORA COOPERATIVE ELEVATOR CO	155,600	142,818	155,600	142,818		
BRIGHTON CORPORATION	6,300	5,683	6,300	5,683		
RONALD L BOOTHMAN REMAINDER TRUST	8,900	8,900	8,900	8,900		
BAY ZINC CO DIV OF BAY CHEM CO INC	4,500	4,500	4,500	4,500		
BENNETT LUMBER PRODUCTS INC	138,600	124,659	138,600	124,659		
BOEING CO THE	171,700	166,924	171,700	166,924		
BIG THREE LINCOLN ALASKA INC	15,600	15,600	15,600	15,600		
BORDEN CHEMICAL DIV	980,800	912,050	980,800	912,050		
BRAE TRANSPORTATION INC	25,000	22,513	25,000	22,513		
CALIFORNIA CONTEMPORARY TRUST	6,300	5,418	6,300	5,418		
B J HUGHES SERVICE EQUIPMENT CO	28,600	27,780	28,600	27,780		
CALIFORNIA RAILCAR CORP	7,400	6,445	7,400	6,445		
CALRAIL CO	58,400	53,294	58,400	53,294		
C G T X	1,026,400	954,458	1,026,400	954,458		
CANADIAN ENTERPRISE GAS PRODUCTS	482,200	464,094	482,200	464,094		
CANTERRA ENERGY LTD	47,700	46,021	47,700	46,021		
CARGILL INC	301,000	273,854	301,000	273,854		
CANADIAN WHEAT BOARD (CPWX)	6,300	6,237	6,300	6,237		
CAROLINA POWER & LIGHT CO	164,600	151,724	164,600	151,724		
CELTRAN INC	683,400	663,590	683,400	663,590		
CALDWELL - BAKER CO	875,300	803,031	875,300	803,031		

TABLE 41, Cont.
PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1987

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUAL
CRYO TRANSP CO	5,000	5,000	5,000	5,000	5,000	5,000
CHARTRANDS TANK CAR SERVICE INC	5,000	4,895	5,000	4,895	5,000	4,895
CHEVRON USA INC (RAILCAR)	284,900	273,467	284,900	273,467	284,900	273,467
C C K X INC	7,300	6,709	7,300	6,709	7,300	6,709
CHICAGO FREIGHT CAR LEASING	310,500	286,362	310,500	286,362	310,500	286,362
OXY CITIES SERVICE N G L	42,500	42,500	42,500	42,500	42,500	42,500
CITGO PETROLEUM CORP	5,000	4,695	5,000	4,695	5,000	4,695
COMMONWEALTH PLAN INC THE	5,000	3,990	5,000	3,990	5,000	3,990
COCA COLA COMPANY THE	5,000	4,695	5,000	4,695	5,000	4,695
CONOCO INC	283,200	268,823	283,200	268,823	283,200	268,823
CONTINENTAL TANK CAR CORP	5,000	4,575	5,000	4,575	5,000	4,575
COOPERATIVE PRODUCERS INC	242,800	231,144	242,800	231,144	242,800	231,144
CONSOLIDATED TRANSPORTATION CORP	29,900	29,900	29,900	29,900	29,900	29,900
CONTINENTAL GRAIN CO	2,323,900	2,150,018	2,323,900	2,150,018	2,323,900	2,150,018
CRYSTAL CAR LINE	34,100	34,100	34,100	34,100	34,100	34,100
DIAMOND GLASS CO	5,000	5,000	5,000	5,000	5,000	5,000
DIAMOND SHAMROCK CHEMICALS CO	5,000	4,180	5,000	4,180	5,000	4,180
DOW CHEMICAL CO THE	412,000	399,211	412,000	399,211	412,000	399,211
DRESSER LEASING CORP	5,000	4,695	5,000	4,695	5,000	4,695
E I DU PONT DE NEMOURS & CO	84,800	78,258	84,800	78,258	84,800	78,258
EMPIREGAS EQUIPMENT CORP	5,000	4,180	5,000	4,180	5,000	4,180
ETHYL PETROLEUM ADDITIVES	6,900	6,900	6,900	6,900	6,900	6,900
ETHYL CORP	25,600	25,217	25,600	25,217	25,600	25,217
EVANS RAILCAR LEASING CO	1,523,000	1,416,249	1,523,000	1,416,249	1,523,000	1,416,249
EXXON COMPANY USA	137,500	134,289	137,500	134,289	137,500	134,289
EXXON CORP (CHEMICAL AMERICA)	94,900	88,578	94,900	88,578	94,900	88,578
FAR PORT COOP INC	416,000	381,827	416,000	381,827	416,000	381,827
FMC CORP INDUSTRIAL & CHEMICAL GROUP	17,100	17,100	17,100	17,100	17,100	17,100
FARMERS COOP GRAIN & SUPPLY CO	60,200	53,325	60,200	53,325	60,200	53,325
FARMERS ELEVATOR OF GRACE CITY	5,000	5,000	5,000	5,000	5,000	5,000
FARMERS ELEVATOR CO OF ARTHUR	88,100	81,134	88,100	81,134	88,100	81,134
FARMLAND INDUSTRIES INC	2,713,400	2,486,932	2,713,400	2,486,932	2,713,400	2,486,932
FARMERS COOP ASSN OF YORK	47,700	46,821	47,700	46,821	47,700	46,821
FRUIT GROWERS EXPRESS CO	143,700	131,776	143,700	131,776	143,700	131,776
FORMOSA PLASTICS CORP USA	7,000	7,000	7,000	7,000	7,000	7,000
G HEILEMAN BREWING CO	49,800	49,800	49,800	49,800	49,800	49,800
GENERAL AMERICAN TRANS CORP	4,369,000	4,075,945	4,369,000	4,075,945	4,369,000	4,075,945
GENERAL ELECTRIC CO	5,900	5,776	5,900	5,776	5,900	5,776
GEORGIA PACIFIC CORP - BELLINGHAM	419,900	411,488	419,900	411,488	419,900	411,488
GEORGIA GULF CORP - PLAQUEMINE	95,900	93,661	95,900	93,661	95,900	93,661
TEXACO CHEMICAL CO (GETTY)	5,900	5,440	5,900	5,440	5,900	5,440
GLNX CORP	383,000	357,016	383,000	357,016	383,000	357,016
GROWTH NONSTOCK COOP INC (CONOGRA)	465,400	432,835	465,400	432,835	465,400	432,835
GOODRICH B F	286,200	265,968	286,200	265,968	286,200	265,968

TABLE 41, Cont.
PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1987

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUAL
GULF COAST GRAIN INC	455,200	418,296	455,200	418,296		
GREAT LAKES CHEMICAL CORP	6,300	5,865	6,300	5,865		
GREAT LAKES CARBON CORP	5,000	4,180	5,000	4,180		
GREENBRIER LEASING CORP	254,600	249,909	254,600	249,909		
GLOUCESTER N A INC	6,300	5,916	6,300	5,916		
GREENLEASE INC	5,000	4,655	5,000	4,655		
WALTER HAFFNER CO	5,000	4,180	5,000	4,180		
HIMONT U S A INC	10,500	9,456	10,500	9,456		
HALLIBURTON CO	9,000	8,244	9,000	8,244		
HARVEST STATES CORP (ITEL)	1,992,900	1,830,130	1,992,900	1,830,130		
HELM FINANCIAL CORP	24,500	22,063	24,500	22,063		
HERCULES INC	9,700	8,472	9,700	8,472		
HOME OIL COMPANY LIMITED	1,089,700	1,049,024	1,089,700	1,049,024		
HONEYMEAD PRODUCTS - ITEL	69,000	62,692	69,000	62,692		
HUBER CORP J M	17,600	16,094	17,600	16,094		
HUNTTING ELEVATOR CO	133,500	126,187	133,500	126,187		
IND / AGRI CHEMICALS INC (SHELL OIL)	25,000	22,823	25,000	22,823		
INDUSTRY FINANCIAL (SCOULAR GRAIN)	5,000	4,495	5,000	4,495		
INTERNATIONAL MINERALS & CHEM CORP	11,300	11,063	11,300	11,063		
K & W TRUCKING CO INC	160,300	156,087	160,300	156,087		
KABER CO	6,300	5,027	6,300	5,027		
KAISER ALUMINUM & CHEMICAL CORP	7,000	6,853	7,000	6,853		
KERR MCGEE CHEMICAL CORP	15,800	15,178	15,800	15,178		
LIQUID SUGARS INC	97,200	93,110	97,200	93,110		
KINGSFORD COMPANY THE (TRAILER TRAIN)	221,700	196,134	221,700	196,134		
KOPPERS CO INC	36,300	34,034	36,300	34,034		
LOUIS DREYFUS CORP	691,700	605,488	691,700	605,488		
L L C X INC	5,000	3,990	5,000	3,990		
LEWIS GRAIN CO	72,300	65,230	72,300	65,230		
LINCOLN GRAIN INC	563,600	527,513	563,600	527,513		
LIQUID AIR CORP	89,100	85,637	89,100	85,637		
LUC LEASING INC	24,600	20,793	24,600	20,793		
MALLARD TRANS CO	78,501	70,138	78,501	70,138		
M H C INC	3,947,800	3,670,873	3,947,800	3,670,873		
MBF INDUSTRY INC	5,200	4,841	5,200	4,841		
MERCHANTS INVESTMENT CO	5,000	4,695	5,000	4,695		
MOBIL OIL CORP	286,900	281,153	286,900	281,153		
MILE HIGH RAILCAR LEASING INC	161,000	152,156	161,000	152,156		
M & M CHEMICALS	13,200	11,035	13,200	11,035		
MONSANTO CO	289,400	255,930	289,400	255,930		
NALCO CHEMICAL	6,300	5,664	6,300	5,664		
NEEDHAM TRANS CO	6,300	5,916	6,300	5,916		
GENERAL ELECTRIC RAILCAR SVCS CORP	5,465,400	5,082,016	5,465,400	5,082,016		
NORTHERN GRAIN INC	6,300	5,683	6,300	5,683		

TABLE 41, Cont.
PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1987

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUAL
OCCIDENTAL CHEMICAL CORP	2,433,500	2,301,821			2,433,500	2,301,821
PACIFIC STATES RAILCAR CO	5,000	4,595			5,000	4,595
SUBURBAN PROPANE GAS CORP (PARGAS)	24,200	22,194			24,200	22,194
PENNWALT CARRIERS CORP	512,400	461,433			512,400	461,433
PETROSOL INTERNATIONAL INC	68,400	59,824			68,400	59,824
PETROLANE GAS SERVICE INC	12,900	11,855			12,900	11,855
PHILLIPS PETROLEUM CO	112,800	107,737			112,800	107,737
PILLSBURY CO	581,700	527,682			581,700	527,682
PMA TRANSPORTATION CORP	111,300	102,094			111,300	102,094
POLYSAR LATEX	5,300	4,431			5,300	4,431
PPG INDUSTRIES INC	5,000	4,655			5,000	4,655
PROCOR LTD (UTLX)	1,762,000	1,646,160			1,762,000	1,646,160
PLM FINANCIAL SERVICES INC	278,800	262,511			278,800	262,511
PULLMAN LEASING CO	3,437,000	3,195,903			3,437,000	3,195,903
QUAKER STATE OIL REFINING CORP	15,800	15,800			15,800	15,800
RAILROAD CAR MANAGEMENT CO INC	65,600	62,403			65,600	62,403
RAILGON CO	291,800	280,016			291,800	280,016
RAPCO TRANSPORTATION CO	28,800	27,552			28,800	27,552
RELCO TANK LINE INC	110,000	95,387			110,000	95,387
REX RAILWAYS INC	153,000	148,370			153,000	148,370
REYNOLDS METALS CO	61,500	60,866			61,500	60,866
RICHMOND LEASING CO	567,000	526,041			567,000	526,041
RUDDY TANK CAR CO	18,800	17,929			18,800	17,929
SANDERSVILLE LEASING INC	5,000	4,875			5,000	4,875
SAUVAGE GAS CO	17,500	17,106			17,500	17,106
SCOULAR GRAIN CO	792,200	736,701			792,200	736,701
SHELL OIL CO	694,400	643,972			694,400	643,972
SHINTECH INC	73,800	69,587			73,800	69,587
SAN ANGELO TANK CAR LINE	5,000	4,180			5,000	4,180
SAN MANUEL ARIZONA RAILROAD CO	32,600	28,881			32,600	28,881
STERLING CHEMICALS INC	63,600	62,900			63,600	62,900
DIV ACF INDUSTRIES (SHIPPERS)	4,796,000	4,459,573			4,796,000	4,459,573
WM G SIMON TANK CAR MGMNT	7,000	7,000			7,000	7,000
SOLTEX POLYMER CORP	203,500	197,262			203,500	197,262
MCMASTER GRAIN CO (SOUTH SOO)	121,800	119,556			121,800	119,556
S G A LEASING	16,100	15,240			16,100	15,240
STALEY MANUFACTURING CO, A.E.	10,500	9,860			10,500	9,860
STAUFFER CHEMICAL CO	31,400	29,856			31,400	29,856
SUN REFINING & MARKETING CO	36,900	31,913			36,900	31,913
TANCO TRANSPORTATION CO	11,400	10,265			11,400	10,265
TEMCO CORP	5,000	4,655			5,000	4,655
TENNESSEE EASTMAN CO	104,400	104,400			104,400	104,400
TERMINAL GRAIN CORP	272,100	267,086			272,100	267,086
TEXASGULF INC	22,300	22,300			22,300	22,300

TABLE 41, Cont.
PRIVATE CAR COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1987

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUAL
TG SODA ASH INC	5,000	5,000	5,000	5,000	10,000	10,000
TRAILER TRAIN CO	18,989,000	17,513,117	18,989,000	17,513,117	37,978,000	35,026,234
TRANSITANK CAR LEASING CORP	5,000	5,000	5,000	5,000	10,000	10,000
TRI COUNTY COOPERATIVE ASSN	62,700	57,643	62,700	57,643	125,400	115,286
TRINITY INDUSTRIES LEASING CO	2,867,900	2,666,724	2,867,900	2,666,724	5,735,800	5,333,448
TRECO SALES INC	6,300	6,300	6,300	6,300	12,600	12,600
TRANSPORTATION CORP OF AMERICA	1,330,400	1,237,079	1,330,400	1,237,079	2,660,800	2,474,158
TRINITY RAILCAR LEASING CORP	264,600	257,389	264,600	257,389	529,200	514,778
UNION CARBIDE CORP	241,500	230,916	241,500	230,916	483,000	461,832
UNION CARBIDE ETHYLENE OXIDE/GLYCOL CO	10,000	10,000	10,000	10,000	20,000	20,000
UNOCAL CORP - CHEMICALS DIV	16,900	14,128	16,900	14,128	33,800	28,256
UNION TANK CAR CO	7,728,000	7,131,084	7,728,000	7,131,084	15,456,000	14,262,168
UNITED EQUIPMENT LEASING ASSOC	343,700	315,804	343,700	315,804	687,400	631,608
UNITED GRAIN CORP	72,800	71,458	72,800	71,458	145,600	142,916
U S I CHEMICALS INC (ENRON)	86,000	78,864	86,000	78,864	172,000	157,728
U S INDUSTRIAL CHEM CO - NATL	5,000	4,655	5,000	4,655	10,000	9,310
VISTA CHEMICAL CO	5,700	5,221	5,700	5,221	11,400	10,442
VOLUNTEER TRAILBLAZERS INC	5,000	4,495	5,000	4,495	10,000	8,990
UNITED STATES RAIL SERVS INC #1-10	2,085,700	1,983,435	2,085,700	1,983,435	4,171,400	3,966,870
VANGAS INC	18,000	16,518	18,000	16,518	36,000	33,036
VULCAN MATERIALS CO CHEM DIV	14,200	12,787	14,200	12,787	28,400	25,574
VIRGINIA CHEMICALS INC	30,600	30,600	30,600	30,600	61,200	61,200
WEDRON SILICA CO	6,300	6,300	6,300	6,300	12,600	12,600
WESTERN RAIL LEASING CORP	90,000	88,322	90,000	88,322	180,000	176,644
W F I X PARTNERS	110,300	100,969	110,300	100,969	220,600	201,938
WEYERHAEUSER CANADA LTD	352,600	338,128	352,600	338,128	705,200	676,256
WEYERHAEUSER CO	551,800	529,295	551,800	529,295	1,103,600	1,058,590
WIGEON CAR CO	5,000	5,000	5,000	5,000	10,000	10,000
WILBUR ELLIS CO	38,400	35,772	38,400	35,772	76,800	71,544
XTRA INC (XLCO INC)	1,538,500	1,417,816	1,538,500	1,417,816	3,077,000	2,835,632
PETROLEUM PRODUCTS INC (BURKE)	64,400	63,353	64,400	63,353	128,800	126,706
ZIP TRANSPORTATION CO INC	11,900	11,607	11,900	11,607	23,800	23,214
GRAND TOTAL	101,907,803	94,734,011	101,907,803	94,734,011	203,815,606	189,468,022

TABLE 42
RAILROAD COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BURLINGTON NORTHERN RAILROAD CO								
ADAMS	97.9	16,621,554	16,272,504	86.0	3,412,640	2,934,869	20,034,194	19,207,373
BENTON	97.9	11,938,805	11,688,091	87.1	2,212,771	1,927,325	14,151,576	13,615,416
CHELAN	89.3	14,651,103	13,083,433	86.3	3,126,625	2,698,277	17,777,728	15,781,710
CLARK	100.0	11,050,209	11,050,209	89.9	1,840,078	1,654,229	12,890,287	12,704,438
COLUMBIA	97.9			99.0	26,919	26,650	26,919	26,650
COWLITZ	100.0	11,456,018	11,456,018	90.2	1,794,674	1,618,797	13,250,692	13,074,815
DOUGLAS	97.1	2,596,122	2,520,835	93.1	525,090	488,859	3,121,212	3,009,694
FERRY	99.1	1,971,514	1,953,770	100.0	300,232	300,232	2,271,746	2,254,002
FRANKLIN	95.3	20,947,724	19,963,181	82.6	4,340,297	3,585,084	25,288,021	23,548,265
GRANT	90.7	11,168,804	10,130,107	88.9	2,225,188	1,978,191	13,393,992	12,108,298
GRAYS HARBOR	100.0	3,128,839	3,128,839	91.4	654,465	598,179	3,783,304	3,727,018
KING	92.5	37,330,309	34,530,535	100.0	6,433,853	6,433,853	43,764,162	40,964,388
KITSAP	97.8			100.0	160,165	160,165	160,165	160,165
KITTITAS	99.7	2,823,733	2,815,262	100.0	559,201	559,201	3,382,934	3,374,463
KLICKITAT	95.5	19,469,861	18,593,718	91.9	3,611,317	3,318,799	23,081,178	21,912,517
LEWIS	99.2	9,601,321	9,524,511	91.9	1,472,402	1,353,135	11,073,723	10,877,646
LINCOLN	97.0	18,582,459	18,024,987	87.9	3,627,177	3,188,287	22,209,636	21,213,274
MASON	96.6	721,066	696,550	97.5	313,843	305,995	1,034,909	1,002,545
OKANOGAN	87.9	4,798,766	4,218,113	79.8	973,001	776,455	5,771,767	4,994,568
PACIFIC	93.9	1,387,492	1,302,854	93.9	280,633	263,514	1,668,125	1,566,368
PEND OREILLE	98.8	161,643	159,703	83.6	32,694	27,333	194,337	187,036
PIERCE	94.5	14,875,026	14,056,[illegible]02	100.0	2,287,199	2,287,199	17,162,225	16,344,101
SKAGIT	97.4	6,843,807	6,665,[illegible]69	92.2	1,028,576	948,344	7,872,383	7,614,213
SKAMANIA	98.8	7,545,902	7,455,350	90.2	1,381,955	1,246,522	8,927,857	8,701,872
SNOHOMISH	96.5	18,876,506	18,215,826	100.0	3,495,276	3,495,276	22,371,782	21,711,102
SPOKANE	97.0	26,376,437	25,585,146	97.9	5,443,681	5,329,364	31,820,118	30,914,510
STEVENS	96.5	5,516,053	5,322,992	91.5	1,033,748	945,879	6,549,801	6,268,871
THURSTON	98.3	9,145,221	8,989,753	91.9	1,412,164	1,297,777	10,557,385	10,287,530
WALLA WALLA	97.7	1,316,331	1,286,056	90.2	818,826	738,581	2,135,157	2,024,637
WHATCOM	100.0	7,781,422	7,781,422	91.6	1,213,490	1,111,558	8,994,912	8,892,980
WHITMAN	82.1	4,853,762	3,984,938	97.3	1,665,146	1,620,188	6,518,908	5,605,126
YAKIMA	98.6	38,200	37,665	97.5	120,669	117,652	158,869	155,317
TOTAL		303,576,009	290,495,139		57,823,995	53,335,769	361,400,004	343,830,908
CAMAS PRAIRIE RAILROAD								
WHITMAN	82.1			97.3	108,400	105,473	108,400	105,473
CHEHALIS WESTERN RAILROAD CO								
LEWIS	99.2	303,461	301,033	91.9	158,435	145,602	461,896	446,635
PIERCE	94.5	1,612,810	1,524,106	100.0	902,757	902,757	2,515,567	2,426,863
THURSTON	98.3	3,426,044	3,367,802	91.9	1,684,780	1,548,312	5,110,824	4,916,114
TOTAL		5,342,315	5,192,941		2,745,972	2,596,671	8,088,287	7,789,612
UNION PACIFIC RAILROAD CO								
ADAMS	97.9	5,838,694	5,716,081	86.0	1,152,958	991,543	6,991,652	6,707,624
BENTON	97.9	3,594,046	3,518,571	87.1	765,082	666,388	4,359,128	4,184,959
CLARK	100.0	65,965	65,965	89.9	950,120	854,158	1,016,085	920,123
COLUMBIA	97.9	1,318,142	1,290,460	99.0	345,524	342,070	1,663,666	1,632,530
COWLITZ	100.0	144,912	144,912	90.2	2,275,807	2,052,778	2,420,719	2,197,690
FRANKLIN	95.3	1,027,793	979,487	82.6	204,128	168,610	1,231,921	1,148,097
GARFIELD	98.0	27,100	26,558	90.5	20,300	18,372	47,400	44,930
GRAYS HARBOR	100.0	273,019	273,019	91.4	529,319	483,797	802,338	756,816
KING	92.5	6,834,398	6,321,820	100.0	1,868,759	1,868,759	8,703,157	8,190,579
KLICKITAT	95.5	16,600	15,854	91.9	37,700	34,646	54,300	50,500
LEWIS	99.2	212,400	210,701	91.9	1,749,256	1,607,567	1,961,656	1,818,268
LINCOLN	97.0	1,009,165	978,890	87.9	200,968	176,651	1,210,133	1,155,541
PIERCE	94.5	2,541,519	2,401,736	100.0	2,157,673	2,157,673	4,699,192	4,559,409
SKAMANIA	98.8	11,600	11,461	90.2	18,900	17,048	30,500	28,509
SPOKANE	97.0	10,673,570	10,353,362	97.9	2,589,911	2,535,523	13,263,481	12,888,885
THURSTON	98.3	501,377	492,854	91.9	1,523,154	1,399,779	2,024,531	1,892,633
WALLA WALLA	97.7	16,440,434	16,062,305	90.2	3,447,325	3,109,486	19,887,759	19,171,791
WHITMAN	82.1	15,228,509	15,786,610	97.3	3,831,372	3,727,923	23,059,881	19,514,533
YAKIMA	98.6	3,440,749	3,392,579	97.5	731,744	713,452	4,172,493	4,106,031
TOTAL		73,199,992	68,043,225		24,400,000	22,926,223	97,599,992	90,969,448
WASHINGTON CENTRAL RAILROAD CO INC								
ADAMS	97.9	427,866	418,880	86.0	110,623	95,136	538,489	514,016
BENTON	97.9	1,664,120	1,629,172	87.1	248,845	216,744	1,912,965	1,845,916
FRANKLIN	95.3	144,406	137,619	82.6	21,084	17,415	165,490	155,034
GRANT	90.7	636,571	577,371	88.9	174,908	155,492	811,479	732,863
KITTITAS	99.7	1,833,379	1,827,879	100.0	226,253	226,253	2,059,632	2,054,132
YAKIMA	98.6	3,123,661	3,079,929	97.5	388,294	378,586	3,511,955	3,458,515
TOTAL		7,830,003	7,670,850		1,170,007	1,089,626	9,000,010	8,760,476
GRAND TOTAL		389,948,319	371,402,155		86,248,374	80,053,762	476,196,693	451,455,917

TABLE 43
TELEGRAPH COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEGRAPH COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	WESTERN UNION TELEGRAPH CO							
ADAMS	97.9			86.0	1,170	1,006	1,170	1,006
BENTON	97.9	2,200	2,154	87.1	22,527	19,621	24,727	21,775
CHELAN	89.3			86.3	25,521	22,025	25,521	22,025
CLALLAM	99.5			89.5	342	306	342	306
CLARK	100.0	6,000	6,000	89.9	32,209	28,956	38,209	34,956
COWLITZ	100.0			90.2	13,899	12,537	13,899	12,537
DOUGLAS	97.1	3,000	2,913	93.1	905	843	3,905	3,756
FRANKLIN	95.3	4,200	4,003	82.6	96,130	79,404	100,330	83,407
GRANT	90.7	5,000	4,535	88.9	12,645	11,241	17,645	15,776
GRAYS HARBOR	100.0			91.4	12,949	11,836	12,949	11,836
ISLAND	100.0			95.8	7,464	7,150	7,464	7,150
JEFFERSON	99.9			93.0	815	758	815	758
KING	92.5	648,919	600,250	100.0	2,595,186	2,595,186	3,244,105	3,195,436
KITSAP	97.8			100.0	6,863	6,863	6,863	6,863
KITTITAS	99.7			100.0	1,397	1,397	1,397	1,397
KLICKITAT	95.5	2,000	1,910	91.9			2,000	1,910
LEWIS	99.2			91.9	10,979	10,089	10,979	10,089
OKANOGAN	87.9	4,100	3,604	79.8			4,100	3,604
PACIFIC	93.9			93.9	15,491	14,546	15,491	14,546
PIERCE	94.5			100.0	260,063	260,063	260,063	260,063
SKAGIT	97.4			92.2	17,540	16,171	17,540	16,171
SNOHOMISH	96.5			100.0	110,946	110,946	110,946	110,946
SPOKANE	97.0	39,000	37,830	97.9	277,349	271,524	316,349	309,354
THURSTON	98.3			91.9	32,225	29,615	32,225	29,615
WALLA WALLA	97.7			90.2	19,144	17,268	19,144	17,268
WHATCOM	100.0			91.6	29,578	27,093	29,578	27,093
WHITMAN	82.1			97.3	2,152	2,094	2,152	2,094
YAKIMA	98.6			97.5	80,094	78,091	80,094	78,091
TOTAL		714,419	663,199		3,685,583	3,636,629	4,400,002	4,299,828
GRAND TOTAL		714,419	663,199		3,685,583	3,636,629	4,400,002	4,299,828

TABLE 44
TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ALASCOM INC								
CLARK	100.0			89.9	495,740	445,670	495,740	445,670
KING	92.5	1,269,980	1,174,732	100.0	3,334,280	3,334,280	4,604,260	4,509,012
TOTAL		1,269,980	1,174,732		3,830,020	3,779,950	5,100,000	4,954,682
ALTCOM CORP								
SPOKANE	97.0			97.9	1,218,000	1,192,422	1,218,000	1,192,422
AMERICAN TELEPHONE EXCHANGE								
SPOKANE	97.0			97.9	740,522	724,971	740,522	724,971
AMERICAN NETWORK INC								
CLARK	100.0			89.9	2,220,107	1,995,876	2,220,107	1,995,876
KING	92.5			100.0	1,373,836	1,373,836	1,373,836	1,373,836
SPOKANE	97.0			97.9	6,056	5,929	6,056	5,929
TOTAL					3,599,999	3,375,641	3,599,999	3,375,641
AMERICAN SHARECOM								
KING	92.5			100.0	1,512,000	1,512,000	1,512,000	1,512,000
A T & T COMMUNICATIONS								
ADAMS	97.9	218,298	213,714	86.0	1,090,476	937,809	1,308,774	1,151,523
BENTON	97.9	143,252	140,244	87.1	2,412,951	2,101,680	2,556,203	2,241,924
CLALLAM	99.5	2,416,071	2,403,991	89.5	2,308,552	2,066,154	4,724,623	4,470,145
CLARK	100.0	334,143	334,143	89.9	3,087,653	2,775,800	3,421,796	3,109,943
COWLITZ	100.0	424,672	424,672	90.2	1,719,733	1,551,200	2,144,405	1,975,872
FRANKLIN	95.3			82.6	30,029	24,804	30,029	24,804
GRANT	90.7	132,333	120,026	88.9	873,570	776,604	1,005,903	896,630
GRAYS HARBOR	100.0	208,743	208,743	91.4	959,169	876,680	1,167,912	1,085,423
KING	92.5	6,181,349	5,717,748	100.0	85,597,519	85,597,519	91,778,868	91,315,267
KITSAP	97.8	409,042	400,043	100.0	872,933	872,933	1,281,975	1,272,976
KITTITAS	99.7	554,397	552,733	100.0	3,400,754	3,400,754	3,955,151	3,953,487
KLICKITAT	95.5	463,814	442,942	91.9	1,051,641	966,459	1,515,455	1,409,401
LINCOLN	97.0	343,730	333,418	87.9	2,381,474	2,093,316	2,725,204	2,426,734
MASON	96.6	330,299	319,069	97.5	663,043	646,467	993,342	965,536
PACIFIC	93.9	235,451	221,088	93.9	662,422	622,014	897,873	843,102
PIERCE	94.5	2,951,446	2,789,116	100.0	9,954,690	9,954,690	12,906,136	12,743,806
SKAGIT	97.4	52,738	51,367	92.2	389,529	359,146	442,267	410,513
SKAMANIA	98.8	170,447	168,402	90.2	245,211	221,180	415,658	389,582
SNOHOMISH	96.5	117,008	112,913	100.0	453,345	453,345	570,353	566,258
SPOKANE	97.0	3,463,564	3,359,657	97.9	23,531,479	23,037,318	26,995,043	26,396,975
THURSTON	98.3	116,909	114,922	91.9	358,880	329,811	475,789	444,733
WALLA WALLA	97.7	51,738	50,548	90.2	223,556	201,648	275,294	252,196
WHATCOM	100.0	145,511	145,511	91.6	1,227,698	1,124,571	1,373,209	1,270,082
WHITMAN	82.1	244,375	200,632	97.3	356,482	346,857	600,857	547,489
YAKIMA	98.6	1,683,726	1,660,154	97.5	11,254,158	10,972,804	12,937,884	12,632,958
TOTAL		21,393,056	20,485,796		155,106,947	152,311,563	176,500,003	172,797,359
ASOTIN TELEPHONE CO								
ASOTIN	92.1	130,203	119,917	80.5	1,569,797	1,263,687	1,700,000	1,383,604
ALLNET COMMUNICATION SERVICES INC								
KING	92.5			100.0	473,000	473,000	473,000	473,000
COMSAT INTERNATIONAL COMMUNICATIONS INC								
OKANOGAN	87.9	3,358,716	2,952,311	79.8	393,284	313,841	3,752,000	3,266,152
COMNET INC (AMER TELESAV)								
SPOKANE	97.0			97.9	2,337,500	2,288,413	2,337,500	2,288,413
CONTINENTAL TELEPHONE CO OF THE NW								
FERRY	99.1	269,064	266,643	100.0	3,347,975	3,347,975	3,617,039	3,614,618
GRAYS HARBOR	100.0	466,089	466,089	91.4	2,788,982	2,549,130	3,255,071	3,015,219
KING	92.5			100.0	2,386,200	2,386,200	2,386,200	2,386,200
KITTITAS	99.7			100.0	14,660	14,660	14,660	14,660
OKANOGAN	87.9	369,208	324,534	79.8	6,395,053	5,103,253	6,764,261	5,427,787
PACIFIC	93.9	87,159	81,842	93.9	457,591	429,678	544,750	511,520
SKAGIT	97.4	2,516,490	2,451,063	92.2	27,980,707	25,798,209	30,497,197	28,249,272
WHATCOM	100.0	2,530,031	2,530,031	91.6	22,705,791	20,798,506	25,235,822	23,328,537
YAKIMA	98.6	49,925	49,226	97.5	1,435,074	1,399,197	1,484,999	1,448,423
TOTAL		6,287,966	6,169,428		67,512,033	61,826,808	73,799,999	67,996,236

TABLE 44, Cont.
TELEPHONE COMPANIES

U80CP

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	RATIO	REAL-PROPERTY ACTUAL	EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
ELLENSBURG TELEPHONE CO								
KITTITAS	99.7	1,488,313	1,483,848	100.0	14,285,782	14,285,782	15,774,095	15,769,630
YAKIMA	98.6	563,442	555,553	97.5	7,362,465	7,178,403	7,925,907	7,733,956
TOTAL		2,051,755	2,039,401		21,648,247	21,464,185	23,700,002	23,503,586
G T E MOBILENET OF OREGON LTD								
CLARK	100.0			89.9	1,041,400	936,219	1,041,400	936,219
EXECULINES INC								
BENTON	97.9			87.1	313,333	272,913	313,333	272,913
CHELAN	89.3			86.3	313,333	270,406	313,333	270,406
YAKIMA	98.6			97.5	313,333	305,500	313,333	305,500
TOTAL					939,999	848,819	939,999	848,819
GENERAL TELEPHONE CO OF THE NW								
BENTON	97.9	10,258,679	10,043,247	87.1	75,034,896	65,355,395	85,293,575	75,398,642
CHELAN	89.3	7,304,864	6,523,244	86.3	37,693,349	32,529,363	44,998,213	39,052,607
CLARK	100.0	530,092	530,092	89.9	9,503,328	8,543,493	10,033,420	9,073,585
COWLITZ	100.0	78,046	78,046	90.2	2,340,357	2,111,003	2,418,403	2,189,049
DOUGLAS	97.1	1,406,026	1,365,250	93.1	13,509,878	12,577,695	14,915,904	13,942,945
GRANT	90.7	469,112	425,485	88.9	6,306,689	5,606,649	6,775,801	6,032,134
ISLAND	100.0	2,277,337	2,277,337	95.8	24,290,451	23,270,255	26,567,788	25,547,592
KING	92.5	13,468,370	12,458,243	100.0	121,961,864	121,961,864	135,430,234	134,420,107
OKANOGAN	87.9	151,776	133,411	79.8	2,353,454	1,878,055	2,505,230	2,011,466
PEND OREILLE	98.8	584,313	577,301	83.6	5,492,930	4,592,088	6,077,243	5,169,389
SKAGIT	97.4	1,762,045	1,716,232	92.2	20,639,473	19,029,593	22,401,518	20,745,825
SKAMANIA	98.8	114,467	113,093	90.2	952,716	859,350	1,067,183	972,443
SNOHOMISH	96.5	55,772,609	53,820,566	100.0	309,376,968	309,376,968	365,149,577	363,197,534
SPOKANE	97.0	335,604	325,536	97.9	1,941,563	1,900,790	2,277,167	2,226,326
WHITMAN	82.1	2,217,878	1,820,877	97.3	18,070,844	17,582,931	20,288,722	19,403,808
TOTAL		96,731,218	92,207,960		649,468,760	627,175,492	746,199,978	719,383,452
INLAND TELEPHONE CO								
COLUMBIA	97.9			99.0	7,613	7,537	7,613	7,537
KITTITAS	99.7	282,138	281,291	100.0	940,639	940,639	1,222,777	1,221,930
MASON	96.6			97.5	420,870	410,348	420,870	410,348
WALLA WALLA	97.7	20,966	20,484	90.2	254,866	229,889	275,832	250,373
WHITMAN	82.1	150,284	123,383	97.3	1,422,625	1,384,214	1,572,909	1,507,597
TOTAL		453,388	425,158		3,046,613	2,972,627	3,500,001	3,397,785
X-L COMMUNICATIONS INC								
SPOKANE	97.0			97.9	300,000	293,700	300,000	293,700
LEWIS RIVER TELEPHONE CO INC								
CLARK	100.0	525,560	525,560	89.9	3,424,226	3,078,377	3,949,786	3,603,937
COWLITZ	100.0	36,434	36,434	90.2	310,396	279,977	346,830	316,411
SKAMANIA	98.8			90.2	3,385	3,053	3,385	3,053
TOTAL		561,994	561,994		3,738,007	3,361,407	4,300,001	3,923,401
INTERSTATE MOBILEPHONE CO								
CLARK	100.0			89.9	816,365	733,912	816,365	733,912
KING	92.5			100.0	8,656,172	8,656,172	8,656,172	8,656,172
PIERCE	94.5			100.0	3,258,562	3,258,562	3,258,562	3,258,562
SNOHOMISH	96.5			100.0	4,068,905	4,068,905	4,068,905	4,068,905
TOTAL					16,800,004	16,717,551	16,800,004	16,717,551
M C I TELECOMMUNICATIONS CORP								
CLARK	100.0	20,000	20,000	89.9	2,632,453	2,366,576	2,652,453	2,386,576
COWLITZ	100.0			90.2	448,227	404,301	448,227	404,301
KING	92.5			100.0	6,988,233	6,988,233	6,988,233	6,988,233
PIERCE	94.5	40,000	37,800	100.0	834,297	834,297	874,297	872,097
SPOKANE	97.0			97.9	24,487	23,973	24,487	23,973
THURSTON	98.3	40,000	39,320	91.9	572,304	525,947	612,304	565,267
TOTAL		100,000	97,120		11,500,001	11,143,327	11,600,001	11,240,447
SEATTLE SMSA LTD PARTNERSHIP								
ISLAND	100.0			95.8	6,045	5,791	6,045	5,791
KING	92.5	1,325,610	1,226,189	100.0	7,136,191	7,136,191	8,461,801	8,362,380

TABLE 44, Cont.
TELEPHONE COMPANIES

U80CP — ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SEATTLE SMSA LTD PARTNERSHIP								
KITSAP	97.8			100.0	17,354	17,354	17,354	17,354
PIERCE	94.5	276,630	261,415	100.0	999,511	999,511	1,276,141	1,260,926
SNOHOMISH	96.5			100.0	1,138,658	1,138,658	1,138,658	1,138,658
TOTAL		1,602,240	1,487,604		9,297,759	9,297,505	10,899,999	10,785,109
SPOKANE S M S A LTD PARTNERSHIP								
SPOKANE	97.0			97.9	1,400,000	1,370,600	1,400,000	1,370,600
PACIFIC NORTHWEST BELL TELEPHONE CO								
ADAMS	97.9	551,676	540,091	86.0	7,787,747	6,697,464	8,339,423	7,237,555
ASOTIN	92.1			80.5	4,079,444	3,283,953	4,079,444	3,283,953
BENTON	97.9	280,205	274,321	87.1	1,373,551	1,196,362	1,653,756	1,470,683
CHELAN	89.3			86.3	94,397	81,464	94,397	81,464
CLALLAM	99.5	1,845,186	1,835,960	89.5	22,390,443	20,039,446	24,235,629	21,875,406
CLARK	100.0	4,267,983	4,267,983	89.9	88,244,179	79,331,515	92,512,162	83,599,498
COLUMBIA	97.9	138,555	135,646	99.0	1,810,079	1,791,980	1,948,634	1,927,626
COWLITZ	100.0	2,603,644	2,603,644	90.2	29,587,736	26,688,140	32,191,380	29,291,784
DOUGLAS	97.1	231,718	224,998	93.1	1,331,712	1,239,824	1,563,430	1,464,822
FERRY	99.1	33,423	33,122	100.0	428,112	428,112	461,535	461,234
FRANKLIN	95.3	1,164,954	1,110,201	82.6	15,220,240	12,571,919	16,385,194	13,682,120
GARFIELD	98.0	124,817	122,320	90.5	1,367,923	1,237,972	1,492,740	1,360,292
GRANT	90.7	1,465,333	1,329,058	88.9	22,366,096	19,883,460	23,831,429	21,212,518
GRAYS HARBOR	100.0	2,198,960	2,198,960	91.4	22,104,498	20,203,512	24,303,458	22,402,472
JEFFERSON	99.9	621,062	620,441	93.0	8,217,852	7,642,604	8,838,914	8,263,045
KING	92.5	220,374,389	203,846,312	100.0	836,783,067	836,783,067	1,057,157,456	1,040,629,379
KITSAP	97.8	6,146,633	6,011,407	100.0	57,039,240	57,039,240	63,185,873	63,050,647
KITTITAS	99.7	426,216	424,936	100.0	3,594,251	3,594,251	4,020,467	4,019,187
KLICKITAT	95.5			91.9	418,591	384,685	418,591	384,685
LEWIS	99.2	1,375,329	1,364,326	91.9	21,442,943	19,706,068	22,818,272	21,070,394
LINCOLN	97.0	610,493	592,179	87.9	5,983,590	5,259,574	6,594,083	5,851,753
MASON	96.6	923,269	891,878	97.5	15,868,895	15,472,176	16,792,164	16,364,054
OKANOGAN	87.9	1,297,205	1,140,245	79.8	10,746,403	8,575,632	12,043,608	9,715,877
PACIFIC	93.9	374,795	351,933	93.9	4,462,181	4,189,988	4,836,976	4,541,921
PEND OREILLE	98.8			83.6	350,755	293,232	350,755	293,232
PIERCE	94.5	15,493,260	14,641,128	100.0	197,816,894	197,816,894	213,310,154	212,458,022
SAN JUAN	97.6	135,907	132,645	92.9	227,931	211,747	363,838	344,392
SKAGIT	97.4	182,312	177,572	92.2	1,189,960	1,097,143	1,372,272	1,274,715
SKAMANIA	98.8	1,500	1,482	90.2	160,967	145,192	162,467	146,674
SNOHOMISH	96.5	400,147	386,142	100.0	1,344,937	1,344,937	1,745,084	1,731,079
SPOKANE	97.0	14,507,077	14,071,865	97.9	160,847,804	157,470,000	175,354,881	171,541,865
STEVENS	96.5	584,323	563,873	91.5	9,655,540	8,834,816	10,239,863	9,398,689
THURSTON	98.3	6,376,015	6,267,623	91.9	76,705,541	70,492,390	83,081,556	76,760,013
WAHKIAKUM	90.7	72,169	65,457	53.7	1,117,085	599,876	1,189,254	665,333
WALLA WALLA	97.7	1,930,783	1,886,375	90.2	22,013,674	19,856,335	23,944,457	21,742,710
WHATCOM	100.0	1,581,885	1,581,885	91.6	29,941,912	27,426,791	31,523,797	29,008,676
WHITMAN	82.1	500,180	410,647	97.3	3,587,837	3,490,968	4,088,017	3,901,615
YAKIMA	98.6	3,386,637	3,339,225	97.5	44,987,952	43,863,254	48,374,589	47,202,479
TOTAL		292,208,040	273,445,880		1,732,691,959	1,686,265,983	2,024,899,999	1,959,711,863
R C A AMERICAN COMMUNICATIONS INC								
KING	92.5			100.0	8,295,000	8,295,000	8,295,000	8,295,000
PENINSULA TELECOMMUNICATIONS INC								
CLALLAM	99.5	1,001,477	996,470	89.5	4,285,637	3,835,645	5,287,114	4,832,115
GRAYS HARBOR	100.0	60,825	60,825	91.4	77,798	71,107	138,623	131,932
JEFFERSON	99.9			93.0	274,265	255,067	274,265	255,067
TOTAL		1,062,302	1,057,295		4,637,700	4,161,819	5,700,002	5,219,114
PIONEER TELEPHONE CO								
ADAMS	97.9			86.0	25,711	22,111	25,711	22,111
WHITMAN	82.1	251,751	206,687	97.3	2,122,539	2,065,231	2,374,290	2,271,918
TOTAL		251,751	206,687		2,148,250	2,087,342	2,400,001	2,294,029
TELEPHONE UTILITIES OF WASH INC								
ADAMS	97.9	9,428	9,230	86.0	200,481	172,414	209,909	181,644
FERRY	99.1			100.0	819,670	819,670	819,670	819,670
FRANKLIN	95.3	163,235	155,564	82.6	4,405,828	3,639,215	4,569,063	3,794,778
GRAYS HARBOR	100.0	287,807	287,807	91.4	6,608,363	6,040,043	6,896,170	6,327,850
KING	92.5	1,116,652	1,032,903	100.0	12,590,120	12,590,120	13,706,772	13,623,023
KITSAP	97.8	340,715	333,220	100.0	6,181,520	6,181,520	6,522,235	6,514,740
KITTITAS	99.7	150,032	149,582	100.0	293,618	293,618	443,650	443,200
LEWIS	99.2	332,590	329,930	91.9	4,271,913	3,925,888	4,604,503	4,255,818
LINCOLN	97.0	190,490	184,776	87.9	2,581,528	2,269,162	2,772,018	2,453,938

TABLE 44, Cont.
TELEPHONE COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	TELEPHONE UTILITIES OF WASH INC							
MASON	96.6			97.5	104,744	102,126	104,744	102,126
OKANOGAN	87.9	124,558	109,487	79.8	2,941,515	2,347,328	3,066,073	2,456,815
PACIFIC	93.9	253,817	238,334	93.9	5,209,501	4,891,722	5,463,318	5,130,056
PIERCE	94.5	3,440,251	3,251,036	100.0	20,900,800	20,900,800	24,341,051	24,151,836
SPOKANE	97.0	1,710,766	1,659,444	97.9	9,241,171	9,047,105	10,951,937	10,706,549
STEVENS	96.5	267,477	258,115	91.5	5,655,720	5,174,983	5,923,197	5,433,098
THURSTON	98.3			91.9	4,218	3,876	4,218	3,876
WAHKIAKUM	90.7	41,103	37,280	53.7	338,094	181,556	379,197	218,836
WHITMAN	82.1			97.3	22,276	21,674	22,276	21,674
TOTAL		8,428,921	8,036,708		82,371,080	78,602,820	90,800,001	86,639,528
	UNITED TELEPHONE CO OF THE NORTHWEST							
BENTON	97.9	903,170	884,203	87.1	12,473,697	10,864,591	13,376,867	11,748,794
CLALLAM	99.5			89.5	2,293	2,052	2,293	2,052
GRANT	90.7	43,157	39,143	88.9	1,045,606	929,544	1,088,763	968,687
JEFFERSON	99.9	215,785	215,568	93.0	2,695,851	2,507,141	2,911,636	2,722,709
KITSAP	97.8	1,360,820	1,330,881	100.0	15,580,757	15,580,757	16,941,577	16,911,638
KLICKITAT	95.5	386,418	369,029	91.9	8,522,485	7,832,165	8,908,903	8,201,194
SKAMANIA	98.8	137,379	135,730	90.2	2,904,653	2,619,996	3,042,032	2,755,726
YAKIMA	98.6	1,238,853	1,221,508	97.5	19,089,071	18,611,845	20,327,924	19,833,353
TOTAL		4,285,582	4,196,062		62,314,413	58,948,091	66,599,995	63,144,153
	DIAL U S							
KING	92.5			100.0	500,000	500,000	500,000	500,000
	TRICOM							
WHATCOM	100.0			91.6	500,000	458,000	500,000	458,000
	U S SPRINT COMMUNICATIONS CO							
ISLAND	100.0	15,000	15,000	95.8			15,000	15,000
KING	92.5	544,128	503,318	100.0	5,834,120	5,834,120	6,378,248	6,337,438
PIERCE	94.5	469,143	443,340	100.0	301,440	301,440	770,583	744,780
SNOHOMISH	96.5	951,977	918,657	100.0	3,971,994	3,971,994	4,923,971	4,890,651
WHATCOM	100.0	144,178	144,178	91.6	468,020	428,706	612,198	572,884
TOTAL		2,124,426	2,024,493		10,575,574	10,536,260	12,700,000	12,560,753
	UNIVERSAL COMMUNICATIONS							
KING	92.5			100.0	500,000	500,000	500,000	500,000
	WESTERN WAHKIAKUM COUNTY TELEPHONE CO							
PACIFIC	93.9	32,581	30,594	93.9	374,919	352,049	407,500	382,643
WAHKIAKUM	90.7	252,150	228,700	53.7	440,349	236,468	692,499	465,168
TOTAL		284,731	259,294		815,268	588,517	1,099,999	847,811
	WILLIAMS TELECOMMUNICATIONS CO							
BENTON	97.9			87.1	655,746	571,155	655,746	571,155
CLARK	100.0			89.9	615,055	552,934	615,055	552,934
KLICKITAT	95.5			91.9	1,900,178	1,746,264	1,900,178	1,746,264
SKAMANIA	98.8			90.2	2,454,021	2,213,527	2,454,021	2,213,527
TOTAL					5,625,000	5,083,880	5,625,000	5,083,880
	YELM TELEPHONE CO INC							
PIERCE	94.5	33,983	32,114	100.0	667,965	667,965	701,948	700,079
THURSTON	98.3	609,437	599,076	91.9	4,338,615	3,987,188	4,948,052	4,586,264
TOTAL		643,420	631,190		5,006,580	4,655,153	5,650,000	5,286,343
GRAND TOTAL		443,229,689	417,579,030		2,873,454,716	2,785,326,593	3,316,684,405	3,202,905,623

TABLE 45
WATER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
	EXPLORATION CRUISE LINES							
KING	92.5			100.0	5,312,500	5,312,500	5,312,500	5,312,500
	BERNERT BARGE LINES INC							
BENTON	97.9			87.1	56,000	48,776	56,000	48,776
CLARK	100.0			89.9	116,000	104,280	116,000	104,280
COLUMBIA	97.9			99.0	56,000	55,440	56,000	55,440
COWLITZ	100.0			90.2	116,000	104,630	116,000	104,630
FRANKLIN	95.3			82.6	56,000	46,255	56,000	46,255
GARFIELD	98.0			90.5	56,000	50,680	56,000	50,680
KLICKITAT	95.5			91.9	116,000	106,605	116,000	106,605
SKAMANIA	98.8			90.2	116,000	104,635	116,000	104,635
WALLA WALLA	97.7			90.2	56,000	50,512	56,000	50,512
WHITMAN	82.1			97.3	56,000	54,490	56,000	54,490
TOTAL					800,000	726,303	800,000	726,303
	BERNERT LOG TOWAGE INC							
CLARK	100.0			89.9	16,250	14,610	16,250	14,610
COWLITZ	100.0			90.2	16,250	14,660	16,250	14,660
KLICKITAT	95.5			91.9	16,250	14,935	16,250	14,935
SKAMANIA	98.8			90.2	16,250	14,658	16,250	14,658
TOTAL					65,000	58,863	65,000	58,863
	BERNERT TOWBOAT CO							
CLARK	100.0			89.9	90,000	80,916	90,000	80,916
COWLITZ	100.0			90.2	90,000	81,180	90,000	81,180
KLICKITAT	95.5			91.9	90,000	82,710	90,000	82,710
SKAMANIA	98.8			90.2	90,000	81,185	90,000	81,185
TOTAL					360,000	325,991	360,000	325,991
	BLACK BALL TRANSPORT INC							
CLALLAM	99.5			89.5	5,166,750	4,624,241	5,166,750	4,624,241
KING	92.5			100.0	20,750	20,750	20,750	20,750
TOTAL					5,187,500	4,644,991	5,187,500	4,644,991
	COLUMBIA MARINE LINES INC							
ASOTIN	92.1			80.5	467,040	375,967	467,040	375,967
BENTON	97.9			87.1	530,599	462,152	530,599	462,152
CLARK	100.0			89.9	2,166,397	1,947,591	2,166,397	1,947,591
COLUMBIA	97.9			99.0	107,407	106,333	107,407	106,333
COWLITZ	100.0			90.2	213,608	192,675	213,608	192,675
FRANKLIN	95.3			82.6	3,637,983	3,004,974	3,637,983	3,004,974
GARFIELD	98.0			90.5	197,114	178,388	197,114	178,388
KLICKITAT	95.5			91.9	102,178	93,902	102,178	93,902
WALLA WALLA	97.7			90.2	240,962	217,348	240,962	217,348
WHITMAN	82.1			97.3	196,712	191,401	196,712	191,401
TOTAL					7,860,000	6,770,731	7,860,000	6,770,731
	KNAPPTON CORP							
BENTON	97.9			87.1	671	584	671	584
CLARK	100.0	136,500	136,500	89.9	364,498	327,684	500,998	464,184
COLUMBIA	97.9			99.0	9,401	9,307	9,401	9,307
COWLITZ	100.0	14,800	14,800	90.2	4,083,862	3,683,644	4,098,662	3,698,444
FRANKLIN	95.3			82.6	318,289	262,907	318,289	262,907
KLICKITAT	95.5			91.9	310,231	285,102	310,231	285,102
SKAMANIA	98.8			90.2	369,082	332,912	369,082	332,912
WAHKIAKUM	90.7	18,500	16,780	53.7	769,846	413,406	788,346	430,186
WALLA WALLA	97.7			90.2	157,656	142,206	157,656	142,206
WHITMAN	82.1			97.3	1,156,664	1,125,434	1,156,664	1,125,434
TOTAL		169,800	168,080		7,540,200	6,583,186	7,710,000	6,751,266
	PACIFIC INLAND NAVIGATION INC							
CLARK	100.0			89.9	44,219	39,753	44,219	39,753
COWLITZ	100.0			90.2	36,251	32,699	36,251	32,699
FRANKLIN	95.3			82.6	60,530	49,998	60,530	49,998
TOTAL					141,000	122,450	141,000	122,450
	PUGET SOUND FREIGHT LINES							
CLALLAM	99.5			89.5	1,076,601	963,558	1,076,601	963,558

TABLE 45, Cont.
WATER TRANSPORTATION COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PUGET SOUND FREIGHT LINES								
JEFFERSON	98.9			93.0	279,119	259,581	279,119	259,581
KING	92.5			100.0	2,514,658	2,514,658	2,514,658	2,514,658
PIERCE	94.5			100.0	79,748	79,748	79,748	79,748
WHATCOM	100.0			91.6	39,874	36,525	39,874	36,525
TOTAL					3,990,000	3,854,070	3,990,000	3,854,070
SHAVER TRANSPORTATION CO								
BENTON	97.9			87.1	584,400	509,012	584,400	509,012
CLARK	100.0			89.9	2,094,100	1,882,596	2,094,100	1,882,596
COLUMBIA	97.9			99.0	535,700	530,343	535,700	530,343
COWLITZ	100.0			90.2	438,300	395,346	438,300	395,346
FRANKLIN	95.3			82.6	730,500	603,393	730,500	603,393
GARFIELD	98.0			90.5	243,500	220,368	243,500	220,368
WHITMAN	82.1			97.3	243,500	236,926	243,500	236,926
TOTAL					4,870,000	4,377,984	4,870,000	4,377,984
TIDEWATER BARGE LINES INC								
ASOTIN	92.1			80.5	130,269	104,867	130,269	104,867
BENTON	97.9			87.1	651,736	567,662	651,736	567,662
CLARK	100.0			89.9	5,226,924	4,699,005	5,226,924	4,699,005
COLUMBIA	97.9			99.0	297,596	294,620	297,596	294,620
COWLITZ	100.0			90.2	1,771,207	1,597,629	1,771,207	1,597,629
FRANKLIN	95.3			82.6	6,808,623	5,623,922	6,808,623	5,623,922
GARFIELD	98.0			90.5	135,374	122,513	135,374	122,513
KLICKITAT	95.5			91.9	93,968	86,357	93,968	86,357
WALLA WALLA	97.7			90.2	562,861	507,700	562,861	507,700
WHITMAN	82.1			97.3	4,101,442	3,990,702	4,101,442	3,990,702
TOTAL					19,780,000	17,594,977	19,780,000	17,594,977
KNAPPTON MARITIME CORP								
CLALLAM	99.5			89.5	105,492	94,415	105,492	94,415
CLARK	100.0			89.9	2,235	2,009	2,235	2,009
ISLAND	100.0			95.8	116,667	111,767	116,667	111,767
JEFFERSON	99.9			93.0	81,801	76,075	81,801	76,075
KING	92.5			100.0	2,300,709	2,300,709	2,300,709	2,300,709
KITSAP	97.8			100.0	101,022	101,022	101,022	101,022
PIERCE	94.5			100.0	509,133	509,133	509,133	509,133
SAN JUAN	97.6			92.9	212,325	197,251	212,325	197,251
SKAGIT	97.4			92.2	253,896	234,092	253,896	234,092
SNOHOMISH	96.5			100.0	377,715	377,715	377,715	377,715
WHATCOM	100.0			91.6	409,005	374,649	409,005	374,649
TOTAL					4,470,000	4,378,837	4,470,000	4,378,837
WESTERN TRANSPORTATION CO								
ASOTIN	92.1			80.5	2,932	2,360	2,932	2,360
CLALLAM	99.5			89.5	1,042,767	933,277	1,042,767	933,277
CLARK	100.0			89.9	2,357,056	2,118,994	2,357,056	2,118,994
COWLITZ	100.0			90.2	456,573	411,829	456,573	411,829
KLICKITAT	95.5			91.9	2,932	2,695	2,932	2,695
WAHKIAKUM	90.7	16,200	14,693	53.7	461,540	247,847	477,740	262,540
TOTAL		16,200	14,693		4,323,800	3,717,002	4,340,000	3,731,695
RIEDEL INTERNATIONAL INC								
CLARK	100.0			89.9	467,200	420,013	467,200	420,013
COWLITZ	100.0			90.2	166,400	150,093	166,400	150,093
FRANKLIN	95.3			82.6	6,400	5,286	6,400	5,286
TOTAL					640,000	575,392	640,000	575,392
GRAND TOTAL		186,000	182,773		65,340,000	59,043,277	65,526,000	59,226,050

TABLE 46
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1987

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADAMS 97.9			86.0				
A T & T COMMUNICATIONS	218,298	213,714		1,090,476	937,809	1,308,774	1,151,523
BIG BEND ELECTRIC COOP INC	1,019,803	998,388		6,408,813	5,511,580	7,428,616	6,509,968
BURLINGTON NORTHERN RAILROAD CO	16,621,554	16,272,504		3,412,640	2,934,869	20,034,194	19,207,373
CASCADE NATURAL GAS CORP	79,894	78,216		927,310	797,487	1,007,204	875,703
CHEVRON PIPE LINE CO	4,000	3,916		1,410,233	1,212,799	1,414,233	1,216,715
INLAND POWER & LIGHT CO				68,085	58,553	68,085	58,553
LINCOLN ELECTRIC COOP INC				136,294	117,212	136,294	117,212
NORTHWEST PIPELINE CORP	4,977	4,872		2,654,005	2,282,445	2,658,982	2,287,317
PACIFIC NORTHWEST BELL TELEPHONE CO	551,676	540,091		7,787,747	6,697,464	8,339,423	7,237,555
PIONEER TELEPHONE CO				25,711	22,111	25,711	22,111
PUGET SOUND POWER & LIGHT CO				45,818	39,403	45,818	39,403
TELEPHONE UTILITIES OF WASH INC	9,428	9,230		200,481	172,414	209,909	181,644
UNION PACIFIC RAILROAD CO	5,838,694	5,716,081		1,152,958	991,543	6,991,652	6,707,624
WASHINGTON CENTRAL RAILROAD CO INC	427,866	418,880		110,623	95,136	538,489	514,016
WASHINGTON WATER POWER CO - GAS	10,601	10,378		553,105	475,671	563,706	486,049
WASHINGTON WATER POWER CO ELECTRIC	738,409	722,904		15,735,047	13,532,142	16,473,456	14,255,046
WESTERN UNION TELEGRAPH CO				1,170	1,006	1,170	1,006
YELLOWSTONE PIPELINE CO				47,617	40,951	47,617	40,951
PRIVATE CAR COMPANIES				5,459,587	4,695,245	5,459,587	4,695,245
TOTALS	25,525,200	24,989,174		47,227,720	40,615,840	72,752,920	65,605,014
ASOTIN 92.1			80.5				
ASOTIN TELEPHONE CO	130,203	119,917		1,569,797	1,263,687	1,700,000	1,383,604
CLEARWATER POWER CO				969,192	780,199	969,192	780,199
COLUMBIA MARINE LINES INC				467,040	375,967	467,040	375,967
INLAND POWER & LIGHT CO				8,850	7,124	8,850	7,124
PACIFIC NORTHWEST BELL TELEPHONE CO				4,079,444	3,283,953	4,079,444	3,283,953
PACIFIC POWER & LIGHT CO				217,599	175,167	217,599	175,167
TIDEWATER BARGE LINES INC				130,269	104,867	130,269	104,867
UNITED AIR LINES INC				4,594	3,698	4,594	3,698
WASHINGTON WATER POWER CO - GAS	3,549	3,269		1,482,790	1,193,647	1,486,339	1,196,916
WASHINGTON WATER POWER CO ELECTRIC	1,390,501	1,280,652		7,448,370	5,995,938	8,838,871	7,276,590
WESTERN TRANSPORTATION CO				2,932	2,360	2,932	2,360
TOTALS	1,524,253	1,403,838		16,380,877	13,186,607	17,905,130	14,590,445
BENTON 97.9			87.1				
A T & T COMMUNICATIONS	143,252	140,244		2,412,951	2,101,680	2,556,203	2,241,924
BENTON RURAL ELECTRIC ASSOC INC	444,876	435,535		6,719,626	5,852,793	7,164,502	6,288,328
BERNERT BARGE LINES INC				56,000	48,776	56,000	48,776
BURLINGTON NORTHERN RAILROAD CO	11,938,805	11,688,091		2,212,771	1,927,325	14,151,576	13,615,416
CASCADE NATURAL GAS CORP	1,722,061	1,685,899		5,177,950	4,509,997	6,900,011	6,195,896
COLUMBIA MARINE LINES INC				530,599	462,152	530,599	462,152
EXECULINES INC				313,333	272,913	313,333	272,913
FEDERAL EXPRESS CORP				7,267	6,330	7,267	6,330
GENERAL TELEPHONE CO OF THE NW	10,258,679	10,043,247		75,034,896	65,355,395	85,293,575	75,398,642
KNAPPTON CORP				671	584	671	584
NORTHWEST PIPELINE CORP	6,140,760	6,011,803		43,218,603	37,643,405	49,359,363	43,655,208
PACIFIC GAS TRANSMISSION CO				87,039	75,811	87,039	75,811
PACIFIC NORTHWEST BELL TELEPHONE CO	280,205	274,321		1,373,551	1,196,362	1,653,756	1,470,683
PACIFIC POWER & LIGHT CO	62,300	60,992		447,765	390,003	510,065	450,995
SHAVER TRANSPORTATION CO				584,400	509,012	584,400	509,012
TIDEWATER BARGE LINES INC				651,736	567,662	651,736	567,662
UNION PACIFIC RAILROAD CO	3,594,046	3,518,571		765,082	666,388	4,359,128	4,184,959
UNITED AIR LINES INC				109,109	95,034	109,109	95,034
UNITED TELEPHONE CO OF THE NORTHWES	903,170	884,203		12,473,697	10,864,591	13,376,867	11,748,794
WASHINGTON CENTRAL RAILROAD CO INC	1,664,120	1,629,172		248,845	216,744	1,912,965	1,845,916
WASHINGTON WATER POWER CO ELECTRIC				69,019	60,116	69,019	60,116
WESTERN UNION TELEGRAPH CO	2,200	2,154		22,527	19,621	24,727	21,775
WILLIAMS TELECOMMUNICATIONS CO				655,746	571,155	655,746	571,155
MOTOR VEHICLE TRANSPORTATION COMPAN	167,008	163,501		25,934	22,588	192,942	186,089
PRIVATE CAR COMPANIES				6,074,585	5,290,962	6,074,585	5,290,962
TOTALS	37,321,482	36,537,733		159,273,702	138,727,399	196,5 184	175,265,132
CHELAN 89.3			86.3				
BURLINGTON NORTHERN RAILROAD CO	14,651,103	13,083,433		3,126,625	2,698,277	17,777,728	15,781,710
CASCADE NATURAL GAS CORP	959,854	857,149		2,254,478	1,945,614	3,214,332	2,802,763
EXECULINES INC				313,333	270,406	313,333	270,406
GENERAL TELEPHONE CO OF THE NW	7,304,864	6,523,244		37,693,349	32,529,363	44,998,213	39,052,607
NORTHWEST PIPELINE CORP	26,257	23,448		210,802	181,922	237,059	205,370
PACIFIC NORTHWEST BELL TELEPHONE CO				94,397	81,464	94,397	81,464
PUGET SOUND POWER & LIGHT CO				474,049	409,104	474,049	409,104
UNITED AIR LINES INC				48,370	41,743	48,370	41,743
WASHINGTON NATURAL GAS CO				3,619	3,123	3,619	3,123
WESTERN UNION TELEGRAPH CO				25,521	22,025	25,521	22,025
MOTOR VEHICLE TRANSPORTATION COMPAN	163,200	145,738		58,144	50,177	221,344	195,915
PRIVATE CAR COMPANIES				3,678,967	3,174,948	3,678,967	3,174,948
TOTALS	23,105,278	20,633,012		47,981,654	41,408,166	71,086,932	62,041,178

TABLE 46, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1987

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CLALLAM			89.5				
A T & T COMMUNICATIONS	2,416,071	2,403,991		2,308,552	2,066,154	4,724,623	4,470,145
AMERIFLIGHT INC (CALIF AIR CHARTERS				15,765	14,110	15,765	14,110
BLACK BALL TRANSPORT INC				5,166,750	4,624,241	5,166,750	4,624,241
FEDERAL EXPRESS CORP				22,246	19,910	22,246	19,910
KNAPPTON MARITIME CORP				105,492	94,415	105,492	94,415
PACIFIC NORTHWEST BELL TELEPHONE CO	1,845,186	1,835,960		22,390,443	20,039,446	24,235,629	21,875,406
PENINSULA TELECOMMUNICATIONS INC	1,001,477	996,470		4,285,637	3,835,645	5,287,114	4,832,115
PUGET SOUND FREIGHT LINES				1,076,601	963,558	1,076,601	963,558
SAN JUAN AIR SERVICES INC				516,592	462,350	516,592	462,350
UNITED AIR LINES INC				34,698	31,055	34,698	31,055
UNITED TELEPHONE CO OF THE NORTHWES				2,293	2,052	2,293	2,052
WESTERN TRANSPORTATION CO				1,042,767	933,277	1,042,767	933,277
WESTERN UNION TELEGRAPH CO				342	306	342	306
MOTOR VEHICLE TRANSPORTATION COMPAN	154,879	154,105		40,103	35,892	194,982	189,997
TOTALS	5,417,613	5,390,526		37,008,281	33,122,411	42,425,894	38,512,937
CLARK			89.9				
A T & T COMMUNICATIONS	334,143	334,143		3,087,653	2,775,800	3,421,796	3,109,943
ALASCOM INC				495,740	445,670	495,740	445,670
AMERICAN NETWORK INC				2,220,107	1,995,876	2,220,107	1,995,876
BERNERT BARGE LINES INC				116,000	104,280	116,000	104,280
BERNERT LOG TOWAGE INC				16,250	14,610	16,250	14,610
BERNERT TOWBOAT CO				90,000	80,916	90,000	80,916
BURLINGTON NORTHERN RAILROAD CO	11,050,209	11,050,209		1,840,078	1,654,229	12,890,287	12,704,438
COLUMBIA MARINE LINES INC				2,166,397	1,947,591	2,166,397	1,947,591
DELTA AIR LINES INC				20,846	18,741	20,846	18,741
G T E MOBILENET OF OREGON LTD				1,041,400	936,219	1,041,400	936,219
GENERAL TELEPHONE CO OF THE NW	530,092	530,092		9,503,328	8,543,493	10,033,420	9,073,585
INTERSTATE MOBILEPHONE CO				816,365	733,912	816,365	733,912
KNAPPTON CORP	136,500	136,500		364,498	327,684	500,998	464,184
KNAPPTON MARITIME CORP				2,235	2,009	2,235	2,009
LEWIS RIVER TELEPHONE CO INC	525,560	525,560		3,424,226	3,078,377	3,949,786	3,603,937
M C I TELECOMMUNICATIONS CORP	20,000	20,000		2,632,453	2,366,576	2,652,453	2,386,576
NORTHWEST NATURAL GAS CO	38,845	38,845		20,794,344	18,694,115	20,833,189	18,732,960
NORTHWEST PIPELINE CORP	1,147,733	1,147,733		7,305,137	6,567,318	8,452,870	7,715,051
OLYMPIC PIPE LINE CO	444,333	444,333		2,165,323	1,946,626	2,609,656	2,390,959
PACIFIC INLAND NAVIGATION INC				44,219	39,753	44,219	39,753
PACIFIC NORTHWEST BELL TELEPHONE CO	4,267,983	4,267,983		88,244,179	79,331,515	92,512,162	83,599,498
PACIFIC POWER & LIGHT CO	4,579,909	4,579,909		24,747,088	22,247,631	29,326,997	26,827,540
PORTLAND GENERAL ELECTRIC CO				12,970	11,660	12,970	11,660
RIEDEL INTERNATIONAL INC				467,200	420,013	467,200	420,013
SHAVER TRANSPORTATION CO				2,094,100	1,882,596	2,094,100	1,882,596
TIDEWATER BARGE LINES INC				5,326,924	4,699,005	5,226,924	4,699,005
UNION PACIFIC RAILROAD CO	65,965	65,965		950,120	854,158	1,016,085	920,123
UNITED AIR LINES INC				243,012	218,468	243,012	218,468
WESTERN TRANSPORTATION CO				2,357,056	2,118,994	2,357,056	2,118,994
WESTERN UNION TELEGRAPH CO	6,000	6,000		32,209	28,956	38,209	34,956
WILLIAMS TELECOMMUNICATIONS CO				615,055	552,934	615,055	552,934
MOTOR VEHICLE TRANSPORTATION COMPAN	28,700	28,700		325,770	292,868	354,470	321,568
PRIVATE CAR COMPANIES				1,842,312	1,656,243	1,842,312	1,656,243
TOTALS	23,175,972	23,175,972		185,304,594	166,588,836	208,480,566	189,764,808
COLUMBIA			99.0				
BERNERT BARGE LINES INC				56,000	55,440	56,000	55,440
BURLINGTON NORTHERN RAILROAD CO				26,919	26,650	26,919	26,650
COLUMBIA MARINE LINES INC				107,407	106,333	107,407	106,333
COLUMBIA RURAL ELECTRIC ASSOC INC	550,301	538,745		2,222,994	2,200,763	2,773,295	2,739,508
INLAND POWER & LIGHT CO				37,739	37,361	37,739	37,361
INLAND TELEPHONE CO				7,613	7,537	7,613	7,537
KNAPPTON CORP				9,401	9,307	9,401	9,307
PACIFIC GAS TRANSMISSION CO	26,890	26,325		2,042,734	2,022,307	2,069,624	2,048,632
PACIFIC NORTHWEST BELL TELEPHONE CO	138,555	135,646		1,810,079	1,791,980	1,948,634	1,927,626
PACIFIC POWER & LIGHT CO	66,772	65,370		3,005,042	2,974,991	3,071,814	3,040,361
SHAVER TRANSPORTATION CO				535,700	530,343	535,700	530,343
TIDEWATER BARGE LINES INC				297,596	294,620	297,596	294,620
UNION PACIFIC RAILROAD CO	1,318,142	1,290,460		345,524	342,070	1,663,666	1,632,530
PRIVATE CAR COMPANIES				484,181	479,341	484,181	479,341
TOTALS	2,100,660	2,056,546		10,988,929	10,879,043	13,089,589	12,935,589

TABLE 46, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1987

COUNTY / NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
COWLITZ	100.0			90.2				
A T & T COMMUNICATIONS		424,672	424,672		1,719,733	1,551,200	2,144,405	1,975,872
BERNERT BARGE LINES INC					116,000	104,630	116,000	104,630
BERNERT LOG TOWAGE INC					16,250	14,660	16,250	14,660
BERNERT TOWBOAT CO					90,000	81,180	90,000	81,180
BURLINGTON NORTHERN RAILROAD CO		11,456,018	11,456,018		1,794,674	1,618,797	13,250,692	13,074,815
CASCADE NATURAL GAS CORP		246,653	246,653		4,383,600	3,954,008	4,630,253	4,200,661
CITY OF EUGENE WATER & ELECTRIC BOA					571,855	515,813	571,855	515,813
COLUMBIA MARINE LINES INC					213,608	192,675	213,608	192,675
GENERAL TELEPHONE CO OF THE NW		78,046	78,046		2,340,357	2,111,003	2,418,403	2,189,049
KNAPPTON CORP		14,800	14,800		4,083,862	3,683,644	4,098,662	3,698,444
LEWIS RIVER TELEPHONE CO INC		36,434	36,434		310,396	279,977	346,830	316,411
M C I TELECOMMUNICATIONS CORP					448,227	404,301	448,227	404,301
NORTHWEST PIPELINE CORP		191,154	191,154		3,904,193	3,521,581	4,095,347	3,712,735
OLYMPIC PIPE LINE CO		935,272	935,272		4,547,769	4,102,088	5,483,041	5,037,360
PACIFIC INLAND NAVIGATION INC					36,251	32,699	36,251	32,699
PACIFIC NORTHWEST BELL TELEPHONE CO		2,603,644	2,603,644		29,587,736	26,688,140	32,191,380	29,291,784
PACIFIC POWER & LIGHT CO		7,128,027	7,128,027		18,136,197	16,358,850	25,264,224	23,486,877
PORTLAND GENERAL ELECTRIC CO					1,222,662	1,102,842	1,222,662	1,102,842
RIEDEL INTERNATIONAL INC					166,400	150,093	166,400	150,093
SHAVER TRANSPORTATION CO					438,300	395,346	438,300	395,346
TIDEWATER BARGE LINES INC					1,771,207	1,597,629	1,771,207	1,597,629
UNION PACIFIC RAILROAD CO		144,912	144,912		2,275,807	2,052,778	2,420,719	2,197,690
UNITED AIR LINES INC					20,239	18,255	20,239	18,255
WESTERN TRANSPORTATION CO					456,573	411,829	456,573	411,829
WESTERN UNION TELEGRAPH CO					13,899	12,537	13,899	12,537
MOTOR VEHICLE TRANSPORTATION COMPAN		1,212,548	1,212,548		283,446	255,668	1,495,994	1,468,216
PRIVATE CAR COMPANIES					1,819,653	1,641,331	1,819,653	1,641,331
TOTALS		24,472,180	24,472,180		80,768,894	72,853,554	105,241,074	97,325,734
DOUGLAS	97.1			93.1				
AMERIFLIGHT INC (CALIF AIR CHARTERS					28,527	26,559	28,527	26,559
BURLINGTON NORTHERN RAILROAD CO		2,596,122	2,520,835		525,090	488,859	3,121,212	3,009,694
CASCADE NATURAL GAS CORP		200	194		816,295	759,970	816,495	760,164
FEDERAL EXPRESS CORP					10,857	10,108	10,857	10,108
GENERAL TELEPHONE CO OF THE NW		1,406,026	1,365,250		13,509,878	12,577,695	14,915,904	13,942,945
HORIZON AIR INDUSTRIES INC					828,454	771,291	828,454	771,291
NESPELEM VALLEY ELECTRIC COOP INC					30,432	28,332	30,432	28,332
PACIFIC NORTHWEST BELL TELEPHONE CO		231,718	224,998		1,331,712	1,239,824	1,563,430	1,464,822
PUGET SOUND POWER & LIGHT CO					551,666	513,601	551,666	513,601
UNITED AIR LINES INC					12,897	12,007	12,897	12,007
WASHINGTON WATER POWER CO ELECTRIC		19,380	18,819		935,159	870,632	954,539	889,451
WESTERN UNION TELEGRAPH CO		3,000	2,913		905	843	3,905	3,756
MOTOR VEHICLE TRANSPORTATION COMPAN					4,264	3,970	4,264	3,970
PRIVATE CAR COMPANIES					586,118	545,676	586,118	545,676
TOTALS		4,256,446	4,133,009		19,172,254	17,849,367	23,428,700	21,982,376
FERRY	99.1			100.0				
BURLINGTON NORTHERN RAILROAD CO		1,971,514	1,953,770		300,232	300,232	2,271,746	2,254,002
CONTINENTAL TELEPHONE CO OF THE NW		269,064	266,643		3,347,975	3,347,975	3,617,039	3,614,618
PACIFIC NORTHWEST BELL TELEPHONE CO		33,423	33,122		428,112	428,112	461,535	461,234
TELEPHONE UTILITIES OF WASH INC					819,670	819,670	819,670	819,670
WASHINGTON WATER POWER CO ELECTRIC					6,951,195	6,951,195	6,951,195	6,951,195
PRIVATE CAR COMPANIES					1,097,106	1,097,106	1,097,106	1,097,106
TOTALS		2,274,001	2,253,535		12,944,290	12,944,290	15,218,291	15,197,825

TABLE 46, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1987

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
FRANKLIN 95.3			82.6				
A T & T COMMUNICATIONS				30,029	24,804	30,029	24,804
ALASKA AIRLINES INC				1,885,271	1,557,234	1,885,271	1,557,234
AMERIFLIGHT INC (CALIF AIR CHARTERS				362,598	299,506	362,598	299,506
BERNERT BARGE LINES INC				56,000	46,255	56,000	46,255
BIG BEND ELECTRIC COOP INC	530,046	505,134		6,285,728	5,192,011	6,815,774	5,697,145
BURLINGTON NORTHERN RAILROAD CO	20,947,724	19,963,181		4,340,297	3,585,084	25,288,021	23,548,265
CASCADE NATURAL GAS CORP	3,300	3,145		2,395,916	1,979,027	2,399,216	1,982,172
CHEVRON PIPE LINE CO	26,277	25,042		1,487,245	1,228,465	1,513,522	1,253,507
COLUMBIA MARINE LINES INC				3,637,983	3,004,974	3,637,983	3,004,974
DELTA AIR LINES INC				11,584	9,568	11,584	9,568
GREAT AMERICAN AIRWAYS INC				25,699	21,227	25,699	21,227
HORIZON AIR INDUSTRIES INC				4,848,600	4,004,944	4,848,600	4,004,944
INLAND POWER & LIGHT CO				93,059	76,866	93,059	76,866
KNAPPTON CORP				318,289	262,907	318,289	262,907
NORTHWEST PIPELINE CORP	344,584	328,389		2,400,769	1,983,035	2,745,353	2,311,424
PACIFIC INLAND NAVIGATION INC				60,530	49,998	60,530	49,998
PACIFIC NORTHWEST BELL TELEPHONE CO	1,164,954	1,110,201		15,220,240	12,571,919	16,385,194	13,682,120
PACIFIC POWER & LIGHT CO	232,133	221,223		659,024	544,353	891,157	765,576
PACIFIC SOUTHWEST AIRLINES				1,895,420	1,565,617	1,895,420	1,565,617
RIEDEL INTERNATIONAL INC				6,400	5,286	6,400	5,286
SHAVER TRANSPORTATION CO				730,500	603,393	730,500	603,393
TELEPHONE UTILITIES OF WASH INC	163,235	155,564		4,405,828	3,639,215	4,569,063	3,794,779
TIDEWATER BARGE LINES INC				6,808,623	5,623,922	6,808,623	5,623,922
UNION PACIFIC RAILROAD CO	1,027,793	979,487		204,128	168,610	1,231,921	1,148,097
UNITED AIR LINES INC				34,004	28,087	34,004	28,087
WASHINGTON CENTRAL RAILROAD CO INC	144,406	137,619		21,084	17,415	165,490	155,034
WASHINGTON WATER POWER CO - GAS				130,644	107,912	130,644	107,912
WASHINGTON WATER POWER CO ELECTRIC	1,498	1,428		2,537,638	2,096,089	2,539,136	2,097,517
WESTERN AIR LINES INC				700,006	578,205	700,006	578,205
WESTERN UNION TELEGRAPH CO	4,200	4,003		96,130	79,404	100,330	83,407
MOTOR VEHICLE TRANSPORTATION COMPAN	421,917	402,087		181,923	150,267	603,840	552,354
PRIVATE CAR COMPANIES				4,759,510	3,931,352	4,759,510	3,931,352
TOTALS	25,012,067	23,836,503		66,630,699	55,036,951	91,642,766	78,873,454
GARFIELD 98.0			90.5				
BERNERT BARGE LINES INC				56,000	50,680	56,000	50,680
CLEARWATER POWER CO				9,305	8,421	9,305	8,421
COLUMBIA MARINE LINES INC				197,114	178,388	197,114	178,388
INLAND POWER & LIGHT CO	29,664	29,071		1,298,095	1,174,777	1,327,759	1,203,848
PACIFIC NORTHWEST BELL TELEPHONE CO	124,817	122,320		1,367,923	1,237,972	1,492,740	1,360,292
PACIFIC POWER & LIGHT CO	20,823	20,407		1,608,610	1,455,792	1,629,433	1,476,199
SHAVER TRANSPORTATION CO				243,500	220,368	243,500	220,368
TIDEWATER BARGE LINES INC				135,374	122,513	135,374	122,513
UNION PACIFIC RAILROAD CO	27,100	26,558		20,300	18,372	47,400	44,930
WASHINGTON WATER POWER CO ELECTRIC				616,535	557,964	616,535	557,964
TOTALS	202,404	198,356		5,552,756	5,025,247	5,755,160	5,223,603
GRANT 90.7			88.9				
A T & T COMMUNICATIONS	132,333	120,026		873,570	776,604	1,005,903	896,630
AMERIFLIGHT INC (CALIF AIR CHARTERS				12,574	11,178	12,574	11,178
BIG BEND ELECTRIC COOP INC				12,772	11,355	12,772	11,355
BURLINGTON NORTHERN RAILROAD CO	11,168,804	10,130,107		2,225,188	1,978,191	13,393,992	12,108,298
CASCADE NATURAL GAS CORP	182,316	165,361		2,392,523	2,126,952	2,574,839	2,292,313
EVERGREEN INTERNATIONAL AIRLINES IN				179	159	179	159
GENERAL TELEPHONE CO OF THE NW	469,112	425,485		6,306,689	5,606,649	6,775,801	6,032,134
HORIZON AIR INDUSTRIES INC				159,434	141,737	159,434	141,737
LINCOLN ELECTRIC COOP INC				85,675	76,164	85,675	76,164
NORTHWEST PIPELINE CORP	1,100	998		253,978	225,787	255,078	226,785
PACIFIC NORTHWEST BELL TELEPHONE CO	1,465,333	1,329,058		22,366,096	19,883,460	23,831,429	21,212,518
PACIFIC POWER & LIGHT CO				342,493	304,476	342,493	304,476
PUGET SOUND POWER & LIGHT CO				349,141	310,386	349,141	310,386
UNITED AIR LINES INC				34,907	31,032	34,907	31,032
UNITED TELEPHONE CO OF THE NORTHWES	43,157	39,143		1,045,606	929,544	1,088,763	968,687
WASHINGTON CENTRAL RAILROAD CO INC	636,571	577,371		174,908	155,492	811,479	732,863
WASHINGTON WATER POWER CO - GAS				294,135	261,486	294,135	261,486
WASHINGTON WATER POWER CO ELECTRIC	66,205	60,048		3,906,751	3,473,101	3,972,956	3,533,149
WESTERN UNION TELEGRAPH CO	5,000	4,535		12,645	11,241	17,645	15,776
YELLOWSTONE PIPELINE CO	212,059	192,338		984,712	875,409	1,196,771	1,067,747
MOTOR VEHICLE TRANSPORTATION COMPAN	73,426	66,597		50,276	44,696	123,702	111,293
PRIVATE CAR COMPANIES				3,700,795	3,290,007	3,700,795	3,290,007
TOTALS	14,455,416	13,111,067		45,585,047	40,525,106	60,040,463	53,636,173

TABLE 46, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1987

COUNTY / NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GRAYS HARBOR	100.0			91.4				
A T & T COMMUNICATIONS		208,743	208,743		959,169	876,680	1,167,912	1,085,423
BURLINGTON NORTHERN RAILROAD CO		3,128,839	3,128,839		654,465	598,179	3,783,304	3,727,018
CASCADE NATURAL GAS CORP		252,614	252,614		4,159,142	3,801,456	4,411,756	4,054,070
CONTINENTAL TELEPHONE CO OF THE NW		466,089	466,089		2,788,982	2,549,130	3,255,071	3,015,219
NORTHWEST PIPELINE CORP		10,819	10,819		48,969	44,758	59,788	55,577
PACIFIC NORTHWEST BELL TELEPHONE CO		2,198,960	2,198,960		22,104,498	20,203,512	24,303,458	22,402,472
PENINSULA TELECOMMUNICATIONS INC		60,825	60,825		77,798	71,107	138,623	131,932
SAN JUAN AIR SERVICES INC					88,087	80,512	88,087	80,512
TELEPHONE UTILITIES OF WASH INC		287,807	287,807		6,608,363	6,040,043	6,896,170	6,327,850
UNION PACIFIC RAILROAD CO		273,019	273,019		529,319	483,797	802,338	756,816
UNITED AIR LINES INC					17,144	15,669	17,144	15,669
WESTERN UNION TELEGRAPH CO					12,949	11,836	12,949	11,836
MOTOR VEHICLE TRANSPORTATION COMPAN		317,956	317,956		77,935	71,233	395,891	389,189
PRIVATE CAR COMPANIES					1,634,186	1,493,651	1,634,186	1,493,651
TOTALS		7,205,671	7,205,671		39,761,006	36,341,563	46,966,677	43,547,234
ISLAND	100.0			95.8				
CASCADE NATURAL GAS CORP		13,700	13,700		1,720,473	1,648,214	1,734,173	1,661,914
GENERAL TELEPHONE CO OF THE NW		2,277,337	2,277,337		24,290,451	23,270,255	26,567,788	25,547,592
HARBOR AIRLINES INC		195,829	195,829		125,698	120,419	321,527	316,248
KNAPPTON MARITIME CORP					116,667	111,767	116,667	111,767
PUGET SOUND POWER & LIGHT CO		1,202,852	1,202,852		30,205,404	28,936,778	31,408,256	30,139,630
SEATTLE SMSA LTD PARTNERSHIP					6,045	5,791	6,045	5,791
U S SPRINT COMMUNICATIONS CO		15,000	15,000				15,000	15,000
WESTERN UNION TELEGRAPH CO					7,464	7,150	7,464	7,150
TOTALS		3,704,718	3,704,718		56,472,202	54,100,374	60,176,920	57,805,092
JEFFERSON	99.9			93.0				
KNAPPTON MARITIME CORP					81,801	76,075	81,801	76,075
PACIFIC NORTHWEST BELL TELEPHONE CO		621,062	620,441		8,217,852	7,642,604	8,838,914	8,263,045
PENINSULA TELECOMMUNICATIONS INC					274,265	255,067	274,265	255,067
PUGET SOUND FREIGHT LINES					279,119	259,581	279,119	259,581
PUGET SOUND POWER & LIGHT CO		1,393,787	1,392,395		14,179,625	13,187,053	15,573,412	14,579,448
UNITED TELEPHONE CO OF THE NORTHWES		215,785	215,568		2,695,851	2,507,141	2,911,636	2,722,709
WESTERN UNION TELEGRAPH CO					815	758	815	758
TOTALS		2,230,634	2,228,404		25,729,328	23,928,279	27,959,962	26,156,683

TABLE 46, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1987

COUNTY NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KING 92.5			100.0				
A T & T COMMUNICATIONS	6,181,349	5,717,748		85,597,519	85,597,519	91,778,868	91,315,267
AIR CANADA				27,500	27,500	27,500	27,500
AIR SPECIALITIES CORP				4,687,500	4,687,500	4,687,500	4,687,500
AIRBORNE EXPRESS INC				340,000	340,000	340,000	340,000
AIRCAL INC				11,650,000	11,650,000	11,650,000	11,650,000
ALASCOM INC	1,269,980	1,174,732		3,334,280	3,334,280	4,604,260	4,509,012
ALASKA AIRLINES INC	32,691,120	30,239,286		100,073,267	100,073,267	132,764,387	130,312,553
ALLNET COMMUNICATION SERVICES INC				473,000	473,000	473,000	473,000
AMERICA WEST AIRLINES INC				290,000	290,000	290,000	290,000
AMERICAN AIRLINES INC				15,840,000	15,840,000	15,840,000	15,840,000
AMERICAN NETWORK INC				1,373,836	1,373,836	1,373,836	1,373,836
AMERICAN SHARECOM				1,512,000	1,512,000	1,512,000	1,512,000
AMERIFLIGHT INC (CALIF AIR CHARTERS				941,677	941,677	941,677	941,677
BLACK BALL TRANSPORT INC				20,750	20,750	20,750	20,750
BRANIFF INC				740,000	740,000	740,000	740,000
BRITISH AIRWAYS - PLC				520,625	520,625	520,625	520,625
BURLINGTON AIR EXPRESS INC				578,599	578,599	578,599	578,599
BURLINGTON NORTHERN RAILROAD CO	37,330,309	34,530,535		6,433,853	6,433,853	43,764,162	40,964,388
CASCADE NATURAL GAS CORP	5,233,128	4,840,643		6,231,747	6,231,747	11,464,875	11,072,390
COASTAL AIRLINES				50,000	50,000	50,000	50,000
COMPANIA MEXICANA DE AV'A S A				600,000	600,000	600,000	600,000
CONTINENTAL AIRLINES INC				10,833,764	10,833,764	10,833,764	10,833,764
CONTINENTAL TELEPHONE CO OF THE NW				2,386,200	2,386,200	2,386,200	2,386,200
DELTA AIR LINES INC				13,718,404	13,718,404	13,718,404	13,718,404
DHL AIRWAYS INC				1,270,000	1,270,000	1,270,000	1,270,000
DIAL U S				500,000	500,000	500,000	500,000
EASTERN AIR LINES INC				7,850,000	7,850,000	7,850,000	7,850,000
EMERY AIR FREIGHT CORP				1,540,123	1,540,123	1,540,123	1,540,123
EVERGREEN INTERNATIONAL AIRLINES IN				279,581	279,581	279,581	279,581
EXPLORATION CRUISE LINES				5,312,500	5,312,500	5,312,500	5,312,500
FEDERAL EXPRESS CORP				4,138,085	4,138,085	4,138,085	4,138,085
FINNAIR				42,500	42,500	42,500	42,500
FLYING TIGER LINE INC THE				3,130,658	3,130,658	3,130,658	3,130,658
FRONTIER AIRLINES INC				5,862,500	5,862,500	5,862,500	5,862,500
GENERAL TELEPHONE CO OF THE NW	13,468,370	12,458,243		121,961,864	121,961,864	135,430,234	134,420,107
GREAT AMERICAN AIRWAYS INC				62,419	62,419	62,419	62,419
HARBOR AIRLINES INC				28,473	28,473	28,473	28,473
HAWAIIAN AIRLINES INC				6,983,345	6,983,345	6,983,345	6,983,345
HORIZON AIR INDUSTRIES INC				15,213,629	15,213,629	15,213,629	15,213,629
INTERSTATE MOBILEPHONE CO				8,656,172	8,656,172	8,656,172	8,656,172
JAPAN AIR LINES CO LTD				615,000	615,000	615,000	615,000
JET AMERICA AIRLINES INC				120,000	120,000	120,000	120,000
KNAPPTON MARITIME CORP				2,300,709	2,300,709	2,300,709	2,300,709
M C I TELECOMMUNICATIONS CORP				6,988,233	6,988,233	6,988,233	6,988,233
METHOW AVIATION INC				197,732	197,732	197,732	197,732
NORTHWEST AIRLINES INC				65,251,003	65,251,003	65,251,003	65,251,003
NORTHWEST PIPELINE CORP	510,064	471,809		4,781,307	4,781,307	5,291,371	5,253,116
OLYMPIC PIPE LINE CO	6,487,874	6,001,284		11,672,868	11,672,868	18,160,742	17,674,152
PACIFIC NORTHWEST BELL TELEPHONE CO	220,374,389	203,846,312		836,783,067	836,783,067	1,057,157,456	1,040,629,379
PACIFIC SOUTHWEST AIRLINES				28,405,131	28,405,131	28,405,131	28,405,131
PACIFIC WESTERN AIRLINES LTD				600,000	600,000	600,000	600,000
PAN AMERICAN WORLD AIRWAYS INC				3,070,000	3,070,000	3,070,000	3,070,000
PUGET SOUND FREIGHT LINES				2,514,658	2,514,658	2,514,658	2,514,658
PUGET SOUND POWER & LIGHT CO	90,488,740	83,702,096		474,815,121	474,815,121	565,303,861	558,517,217
R C A AMERICAN COMMUNICATIONS INC				8,295,000	8,295,000	8,295,000	8,295,000
REEVE ALEUTIAN AIRWAYS INC				30,000	30,000	30,000	30,000
SALAIR INC				38,188	38,188	38,188	38,188
SAN JUAN AIR SERVICES INC				498,231	498,231	498,231	498,231
SCANDINAVIAN AIRLINES OF N AMER INC				1,410,000	1,410,000	1,410,000	1,410,000
SEATTLE SMSA LTD PARTNERSHIP	1,325,610	1,226,189		7,136,191	7,136,191	8,461,801	8,362,380
SUN WORLD INTL AIRWAYS				738,850	738,850	738,850	738,850
TANNER ELECTRIC COOP	78,879	72,963		1,880,096	1,880,096	1,958,975	1,953,059
TELEPHONE UTILITIES OF WASH INC	1,116,652	1,032,903		12,590,120	12,590,120	13,706,772	13,623,023
THAI AIRWAYS INTERNATIONAL LTD				1,875,000	1,875,000	1,875,000	1,875,000
TRANS WORLD AIRLINES INC				10,040,000	10,040,000	10,040,000	10,040,000
U S SPRINT COMMUNICATIONS CO	544,128	503,318		5,834,120	5,834,120	6,378,248	6,337,438
UNION PACIFIC RAILROAD CO	6,834,398	6,321,820		1,868,759	1,868,759	8,703,157	8,190,579
UNITED AIR LINES INC				68,245,449	68,245,449	68,245,449	68,245,449
UNITED PARCEL SERVICE INC				4,969,312	4,969,312	4,969,312	4,969,312
UNIVERSAL COMMUNICATIONS				500,000	500,000	500,000	500,000
WASHINGTON NATURAL GAS CO	30,607,347	28,311,796		175,496,845	175,496,845	206,104,192	203,808,641
WESTERN AIR LINES INC	1,971,964	1,824,067		19,474,614	19,474,614	21,446,578	21,298,681
WESTERN UNION TELEGRAPH CO	648,919	600,250		2,595,186	2,595,186	3,244,105	3,195,436
MOTOR VEHICLE TRANSPORTATION COMPAN	36,671,155	33,920,820		4,864,892	4,864,892	41,536,047	38,785,712
PRIVATE CAR COMPANIES				11,466,978	11,466,978	11,466,978	11,466,978
TOTALS	493,834,375	456,796,814		2,229,049,030	2,229,049,030	2,722,883,405	2,685,845,844

TABLE 46, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1987

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KITSAP			100.0				
97.8							
A T & T COMMUNICATIONS	409,042	400,043		872,933	872,933	1,281,975	1,272,976
BURLINGTON NORTHERN RAILROAD CO				160,165	160,165	160,165	160,165
CASCADE NATURAL GAS CORP	1,120,351	1,095,703		7,621,024	7,621,024	8,741,375	8,716,727
DELTA AIR LINES INC				20,542	20,542	20,542	20,542
KNAPPTON MARITIME CORP				101,022	101,022	101,022	101,022
PACIFIC NORTHWEST BELL TELEPHONE CO	6,146,633	6,011,407		57,039,240	57,039,240	63,185,873	63,050,647
PENINSULA LIGHT CO				41,441	41,441	41,441	41,441
PUGET SOUND POWER & LIGHT CO	9,807,527	9,591,782		88,455,242	88,455,242	98,262,769	98,047,004
SEATTLE SMSA LTD PARTNERSHIP				17,354	17,354	17,354	17,354
TELEPHONE UTILITIES OF WASH INC	340,715	333,220		6,181,520	6,181,520	6,522,235	6,514,740
UNITED AIR LINES INC				81,678	81,678	81,678	81,678
UNITED TELEPHONE CO OF THE NORTHWES	1,360,820	1,330,881		15,580,757	15,580,757	16,941,577	16,911,638
WESTERN UNION TELEGRAPH CO				6,863	6,863	6,863	6,863
MOTOR VEHICLE TRANSPORTATION COMPAN	311,364	304,514		59,473	59,473	370,837	363,987
TOTALS	19,496,452	19,067,530		176,239,254	176,239,254	195,735,706	195,306,784
KITTITAS			100.0				
99.7							
A T & T COMMUNICATIONS	554,397	552,733		3,400,754	3,400,754	3,955,151	3,953,487
BURLINGTON NORTHERN RAILROAD CO	2,823,733	2,815,262		559,201	559,201	3,382,934	3,374,463
CONTINENTAL TELEPHONE CO OF THE NW				14,660	14,660	14,660	14,660
ELLENSBURG TELEPHONE CO	1,488,313	1,483,848		14,285,782	14,285,782	15,774,095	15,769,630
INLAND TELEPHONE CO	282,138	281,291		940,639	940,639	1,222,777	1,221,930
NORTHWEST PIPELINE CORP	11,627	11,592		563,994	563,994	575,621	575,586
PACIFIC NORTHWEST BELL TELEPHONE CO	426,216	424,936		3,594,251	3,594,251	4,020,467	4,019,187
PACIFIC POWER & LIGHT CO				1,365,394	1,365,394	1,365,394	1,365,394
PUGET SOUND POWER & LIGHT CO	1,844,026	1,838,494		18,838,705	18,838,705	20,682,731	20,677,199
TELEPHONE UTILITIES OF WASH INC	150,032	149,582		293,618	293,618	443,650	443,200
UNITED AIR LINES INC				11,161	11,161	11,161	11,161
WASHINGTON CENTRAL RAILROAD CO INC	1,833,379	1,827,879		226,253	226,253	2,059,632	2,054,132
WESTERN UNION TELEGRAPH CO				1,397	1,397	1,397	1,397
MOTOR VEHICLE TRANSPORTATION COMPAN	159,000	158,523		68,434	68,434	227,434	226,957
PRIVATE CAR COMPANIES				1,533,835	1,533,835	1,533,835	1,533,835
TOTALS	9,572,861	9,544,140		45,698,078	45,698,078	55,270,939	55,242,218
KLICKITAT			91.9				
95.5							
A T & T COMMUNICATIONS	463,814	442,942		1,051,641	966,459	1,515,455	1,409,401
BERNERT BARGE LINES INC				116,000	106,605	116,000	106,605
BERNERT LOG TOWAGE INC				16,250	14,935	16,250	14,935
BERNERT TOWBOAT CO				90,000	82,710	90,000	82,710
BURLINGTON NORTHERN RAILROAD CO	19,469,861	18,593,718		3,611,317	3,318,799	23,081,178	21,912,517
COLUMBIA MARINE LINES INC				102,178	93,902	102,178	93,902
KNAPPTON CORP				310,231	285,102	310,231	285,102
NORTHWEST NATURAL GAS CO	1,900	1,815		1,955,941	1,797,510	1,957,841	1,799,325
NORTHWEST PIPELINE CORP	196,411	187,573		6,605,213	6,070,192	6,801,624	6,257,765
PACIFIC NORTHWEST BELL TELEPHONE CO				418,591	384,685	418,591	384,685
PACIFIC POWER & LIGHT CO	656,537	626,993		3,105,075	2,853,565	3,761,612	3,480,558
PORTLAND GENERAL ELECTRIC CO				4,043	3,716	4,043	3,716
TIDEWATER BARGE LINES INC				93,968	86,357	93,968	86,357
UNION PACIFIC RAILROAD CO	16,600	15,854		37,700	34,646	54,300	50,500
UNITED TELEPHONE CO OF THE NORTHWES	386,418	369,029		8,522,485	7,832,165	8,908,903	8,201,194
WASHINGTON WATER POWER CO - GAS	400	382		335,940	308,728	336,340	309,110
WESTERN TRANSPORTATION CO				2,932	2,695	2,932	2,695
WESTERN UNION TELEGRAPH CO	2,000	1,910				2,000	1,910
WILLIAMS TELECOMMUNICATIONS CO				1,900,178	1,746,264	1,900,178	1,746,264
PRIVATE CAR COMPANIES				4,700,457	4,319,717	4,700,457	4,319,717
TOTALS	21,193,941	20,240,216		32,980,140	30,308,752	54,174,081	50,548,968
LEWIS			91.9				
99.2							
BENTON RURAL ELECTRIC ASSOC INC				27,188	24,986	27,188	24,986
BURLINGTON NORTHERN RAILROAD CO	9,601,321	9,524,511		1,472,402	1,353,135	11,073,723	10,877,646
CHEHALIS WESTERN RAILROAD CO	303,461	301,033		158,435	145,602	461,896	446,635
NORTHWEST PIPELINE CORP	1,557,547	1,545,087		14,369,867	13,205,907	15,927,414	14,750,994
OLYMPIC PIPE LINE CO	4,900	4,861		3,227,945	2,966,481	3,232,845	2,971,342
PACIFIC POWER & LIGHT CO	16,828,915	16,694,284		125,778,902	115,590,811	142,607,817	132,285,095
PORTLAND GENERAL ELECTRIC CO	871,386	864,415		8,055,774	7,403,256	8,927,160	8,267,671
PUGET SOUND POWER & LIGHT CO	2,827,685	2,805,064		25,337,706	23,285,352	28,165,391	26,090,416
TELEPHONE UTILITIES OF WASH INC	332,590	329,930		4,271,913	3,925,888	4,604,503	4,255,818
UNION PACIFIC RAILROAD CO	212,400	210,701		1,749,256	1,607,567	1,961,656	1,818,268
UNITED AIR LINES INC				24,216	22,254	24,216	22,254
WASHINGTON NATURAL GAS CO	711,839	706,145		16,662,359	15,312,707	17,374,198	16,018,852
WASHINGTON WATER POWER CO - GAS	535,733	531,448		9,331,166	8,575,341	9,866,899	9,106,789
WASHINGTON WATER POWER CO ELECTRIC	5,732,721	5,686,859		42,571,708	39,123,400	48,304,429	44,810,259
WESTERN UNION TELEGRAPH CO				10,979	10,089	10,979	10,089
PRIVATE CAR COMPANIES				2,169,700	1,993,955	2,169,700	1,993,955
TOTALS	40,895,827	40,568,664		276,662,459	254,252,799	317,558,286	294,821,463

TABLE 46, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1987

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
LINCOLN 97.0			87.9				
A T & T COMMUNICATIONS	343,730	333,418		2,381,474	2,093,316	2,725,204	2,426,734
BIG BEND ELECTRIC COOP INC				30,027	26,394	30,027	26,394
BURLINGTON NORTHERN RAILROAD CO	18,582,459	18,024,987		3,627,177	3,188,287	22,209,636	21,213,274
CHEVRON PIPE LINE CO				746,364	656,054	746,364	656,054
INLAND POWER & LIGHT CO				21,666	19,044	21,666	19,044
LINCOLN ELECTRIC COOP INC	1,688,729	1,638,067		3,689,301	3,242,894	5,378,030	4,880,961
NORTHWEST PIPELINE CORP	700	679		825,906	725,971	826,606	726,650
PACIFIC NORTHWEST BELL TELEPHONE CO	610,493	592,179		5,983,590	5,259,574	6,594,083	5,851,753
TELEPHONE UTILITIES OF WASH INC	190,490	184,776		2,581,528	2,269,162	2,772,018	2,453,938
UNION PACIFIC RAILROAD CO	1,009,165	978,890		200,968	176,651	1,210,133	1,155,541
WASHINGTON WATER POWER CO - GAS	8,918	8,651		2,784,900	2,447,928	2,793,818	2,456,579
WASHINGTON WATER POWER CO ELECTRIC	948,945	920,477		23,388,989	20,558,921	24,337,934	21,479,398
YELLOWSTONE PIPELINE CO				1,135,916	998,470	1,135,916	998,470
PRIVATE CAR COMPANIES				4,894,510	4,302,276	4,894,510	4,302,276
TOTALS	23,383,629	22,682,124		52,292,316	45,964,942	75,675,945	68,647,066
MASON 96.6			97.5				
A T & T COMMUNICATIONS	330,299	319,069		663,043	646,467	993,342	965,536
BURLINGTON NORTHERN RAILROAD CO	721,066	696,550		313,843	305,995	1,034,909	1,002,545
CASCADE NATURAL GAS CORP	77,450	74,818		2,444,723	2,383,607	2,522,173	2,458,425
INLAND TELEPHONE CO				420,870	410,348	420,870	410,348
NORTHWEST PIPELINE CORP	36,563	35,320		115,930	113,032	152,493	148,352
PACIFIC NORTHWEST BELL TELEPHONE CO	923,269	891,878		15,868,895	15,472,176	16,792,164	16,364,054
TELEPHONE UTILITIES OF WASH INC				104,744	102,126	104,744	102,126
UNITED AIR LINES INC				11,161	10,882	11,161	10,882
MOTOR VEHICLE TRANSPORTATION COMPAN				2,690	2,623	2,690	2,623
PRIVATE CAR COMPANIES				374,546	365,184	374,546	365,184
TOTALS	2,088,647	2,017,635		20,320,445	19,812,440	22,409,092	21,830,075
OKANOGAN 87.9			79.8				
AMERIFLIGHT INC (CALIF AIR CHARTERS				9,196	7,338	9,196	7,338
BURLINGTON NORTHERN RAILROAD CO	4,798,766	4,218,113		973,001	776,455	5,771,767	4,994,568
COMSAT INTERNATIONAL COMMUNICATIONS	3,358,716	2,952,311		393,284	313,841	3,752,000	3,266,152
CONTINENTAL TELEPHONE CO OF THE NW	369,208	324,534		6,395,053	5,103,253	6,764,261	5,427,787
GENERAL TELEPHONE CO OF THE NW	151,776	133,411		2,353,454	1,878,055	2,505,230	2,011,466
NESPELEM VALLEY ELECTRIC COOP INC	85,866	75,476		1,423,703	1,136,116	1,509,569	1,211,592
PACIFIC NORTHWEST BELL TELEPHONE CO	1,297,205	1,140,245		10,746,403	8,575,632	12,043,608	9,715,877
TELEPHONE UTILITIES OF WASH INC	124,558	109,487		2,941,515	2,347,328	3,066,073	2,456,815
UNITED AIR LINES INC				9,425	7,521	9,425	7,521
WESTERN UNION TELEGRAPH CO	4,100	3,604				4,100	3,604
PRIVATE CAR COMPANIES				1,570,022	1,252,878	1,570,022	1,252,878
TOTALS	10,190,195	8,957,181		26,815,056	21,398,417	37,005,251	30,355,598
PACIFIC 93.9			93.9				
A T & T COMMUNICATIONS	235,451	221,088		662,422	622,014	897,873	843,102
BURLINGTON NORTHERN RAILROAD CO .	1,387,492	1,302,854		280,633	263,514	1,668,125	1,566,368
CONTINENTAL TELEPHONE CO OF THE NW	87,159	81,842		457,591	429,678	544,750	511,520
PACIFIC NORTHWEST BELL TELEPHONE CO	374,795	351,933		4,462,181	4,189,988	4,836,976	4,541,921
TELEPHONE UTILITIES OF WASH INC	253,817	238,334		5,209,501	4,891,722	5,463,318	5,130,056
UNITED AIR LINES INC				8,036	7,546	8,036	7,546
WESTERN UNION TELEGRAPH CO				15,491	14,546	15,491	14,546
WESTERN WAHKIAKUM COUNTY TELEPHONE	32,581	30,594		374,919	352,049	407,500	382,643
MOTOR VEHICLE TRANSPORTATION COMPAN				7,038	6,609	7,038	6,609
PRIVATE CAR COMPANIES				639,047	600,065	639,047	600,065
TOTALS	2,371,295	2,226,645		12,116,859	11,377,731	14,488,154	13,604,376
PEND OREILLE 98.8			83.6				
BURLINGTON NORTHERN RAILROAD CO	161,643	159,703		32,694	27,333	194,337	187,036
GENERAL TELEPHONE CO OF THE NW	584,313	577,301		5,492,930	4,592,088	6,077,243	5,169,389
INLAND POWER & LIGHT CO	204,833	202,374		3,810,453	3,185,541	4,015,286	3,387,915
PACIFIC NORTHWEST BELL TELEPHONE CO				350,755	293,232	350,755	293,232
WASHINGTON WATER POWER CO ELECTRIC				287,274	240,161	287,274	240,161
PRIVATE CAR COMPANIES				84,941	71,010	84,941	71,010
TOTALS	950,789	939,378		10,059,047	8,409,365	11,009,836	9,348,743

TABLE 46, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1987

COUNTY / NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PIERCE	94.5			100.0				
A T & T COMMUNICATIONS		2,951,446	2,789,116		9,954,690	9,954,690	12,906,136	12,743,806
BURLINGTON NORTHERN RAILROAD CO		14,875,026	14,056,902		2,287,199	2,287,199	17,162,225	16,344,101
CHEHALIS WESTERN RAILROAD CO		1,612,810	1,524,106		902,757	902,757	2,515,567	2,426,863
DELTA AIR LINES INC					94,609	94,609	94,609	94,609
FEDERAL EXPRESS CORP					37,630	37,630	37,630	37,630
FLYING TIGER LINE INC THE					259,342	259,342	259,342	259,342
INTERSTATE MOBILEPHONE CO					3,258,562	3,258,562	3,258,562	3,258,562
KNAPPTON MARITIME CORP					509,133	509,133	509,133	509,133
M C I TELECOMMUNICATIONS CORP		40,000	37,800		834,297	834,297	874,297	872,097
NORTHWEST AIRLINES INC					18,404	18,404	18,404	18,404
NORTHWEST PIPELINE CORP		840,314	794,098		4,930,830	4,930,830	5,771,144	5,724,928
OLYMPIC PIPE LINE CO		386,922	365,642		3,420,381	3,420,381	3,807,303	3,786,023
PACIFIC NORTHWEST BELL TELEPHONE CO		15,493,260	14,641,128		197,816,894	197,816,894	213,310,154	212,458,022
PENINSULA LIGHT CO		3,669,760	3,467,924		14,248,799	14,248,799	17,918,559	17,716,723
PUGET SOUND FREIGHT LINES					79,748	79,748	79,748	79,748
PUGET SOUND POWER & LIGHT CO		24,779,027	23,416,184		135,215,831	135,215,831	159,994,858	158,632,015
SEATTLE SMSA LTD PARTNERSHIP		276,630	261,415		999,511	999,511	1,276,141	1,260,926
TANNER ELECTRIC COOP		14,163	13,384		382,698	382,698	396,861	396,082
TELEPHONE UTILITIES OF WASH INC		3,440,251	3,251,036		20,900,800	20,900,800	24,341,051	24,151,836
U S SPRINT COMMUNICATIONS CO		469,143	443,340		301,440	301,440	770,583	744,780
UNION PACIFIC RAILROAD CO		2,541,519	2,401,736		2,157,673	2,157,673	4,699,192	4,559,409
UNITED AIR LINES INC					359,108	359,108	359,108	359,108
WASHINGTON NATURAL GAS CO		6,297,250	5,950,902		52,496,780	52,496,780	58,794,030	58,447,682
WESTERN UNION TELEGRAPH CO					260,063	260,063	260,063	260,063
YELM TELEPHONE CO INC		33,983	32,114		667,965	667,965	701,948	700,079
MOTOR VEHICLE TRANSPORTATION COMPAN		2,760,991	2,609,137		419,878	419,878	3,180,869	3,029,015
PRIVATE CAR COMPANIES					4,010,992	4,010,992	4,010,992	4,010,992
TOTALS		80,482,495	76,055,964		456,826,014	456,826,014	537,308,509	532,881,978
SAN JUAN	97.6			92.9				
KNAPPTON MARITIME CORP					212,325	197,251	212,325	197,251
NORTHWEST PIPELINE CORP					31,858	29,596	31,858	29,596
PACIFIC NORTHWEST BELL TELEPHONE CO		135,907	132,645		227,931	211,747	363,838	344,392
SAN JUAN AIR SERVICES INC					868,549	806,882	868,549	806,882
UNITED AIR LINES INC					8,036	7,465	8,036	7,465
TOTALS		135,907	132,645		1,348,699	1,252,941	1,484,606	1,385,586
SKAGIT	97.4			92.2				
A T & T COMMUNICATIONS		52,738	51,367		389,529	359,146	442,267	410,513
BURLINGTON NORTHERN RAILROAD CO		6,843,807	6,665,869		1,028,576	948,344	7,872,383	7,614,213
CASCADE NATURAL GAS CORP		768,453	748,474		8,862,925	8,171,617	9,631,378	8,920,091
CONTINENTAL TELEPHONE CO OF THE NW		2,516,490	2,451,063		27,980,707	25,798,209	30,497,197	28,249,272
DELTA AIR LINES INC					11,710	10,797	11,710	10,797
GENERAL TELEPHONE CO OF THE NW		1,762,045	1,716,232		20,639,473	19,029,593	22,401,518	20,745,825
KNAPPTON MARITIME CORP					253,896	234,092	253,896	234,092
NORTHWEST PIPELINE CORP		741,127	721,857		6,563,886	6,051,903	7,305,013	6,773,760
OLYMPIC PIPE LINE CO		2,713,832	2,643,272		6,697,363	6,174,969	9,411,195	8,818,241
PACIFIC NORTHWEST BELL TELEPHONE CO		182,312	177,572		1,189,960	1,097,143	1,372,272	1,274,715
PUGET SOUND POWER & LIGHT CO		11,432,433	11,135,189		99,720,700	91,942,486	111,153,133	103,077,675
SAN JUAN AIR SERVICES INC					246,786	227,537	246,786	227,537
TRANS MOUNTAIN OIL PIPE LINE CORP		461,455	449,457		2,070,736	1,909,218	2,532,191	2,358,675
UNITED AIR LINES INC					44,644	41,161	44,644	41,161
WESTERN UNION TELEGRAPH CO					17,540	16,171	17,540	16,171
MOTOR VEHICLE TRANSPORTATION COMPAN		281,217	273,905		109,587	101,039	390,804	374,944
PRIVATE CAR COMPANIES					2,635,988	2,430,382	2,635,988	2,430,382
TOTALS		27,755,909	27,034,257		178,464,006	164,543,807	206,219,915	191,578,064
SKAMANIA	98.8			90.2				
A T & T COMMUNICATIONS		170,447	168,402		245,211	221,180	415,658	389,582
BERNERT BARGE LINES INC					116,000	104,635	116,000	104,635
BERNERT LOG TOWAGE INC					16,250	14,658	16,250	14,658
BERNERT TOWBOAT CO					90,000	81,185	90,000	81,185
BURLINGTON NORTHERN RAILROAD CO		7,545,902	7,455,350		1,381,955	1,246,522	8,927,857	8,701,872
GENERAL TELEPHONE CO OF THE NW		114,467	113,093		952,716	859,350	1,067,183	972,443
KNAPPTON CORP					369,082	332,912	369,082	332,912
LEWIS RIVER TELEPHONE CO INC					3,385	3,053	3,385	3,053
NORTHWEST NATURAL GAS CO		2,500	2,470		506,459	456,826	508,959	459,296
NORTHWEST PIPELINE CORP		17,726	17,513		1,869,105	1,685,932	1,886,831	1,703,445
PACIFIC NORTHWEST BELL TELEPHONE CO		1,500	1,482		160,967	145,192	162,467	146,674
PACIFIC POWER & LIGHT CO		3,818,418	3,772,597		38,209,783	34,465,223	42,028,201	38,237,820
UNION PACIFIC RAILROAD CO		11,600	11,461		18,900	17,048	30,500	28,509
UNITED TELEPHONE CO OF THE NORTHWES		137,379	135,730		2,904,653	2,619,996	3,042,032	2,755,726
WASHINGTON WATER POWER CO - GAS		3,500	3,458		92,540	83,471	96,040	86,929
WILLIAMS TELECOMMUNICATIONS CO					2,454,021	2,213,527	2,454,021	2,213,527
PRIVATE CAR COMPANIES					1,349,136	1,216,920	1,349,136	1,216,920
TOTALS		11,823,439	11,681,556		50,740,163	45,767,630	62,563,602	57,449,186

TABLE 46, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1987

COUNTY / NAME OF COMPANY	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL REAL-AND-PERSONAL ACTUAL	TOTAL REAL-AND-PERSONAL EQUALIZED
SNOHOMISH 96.5			100.0				
A T & T COMMUNICATIONS	117,008	112,913		453,345	453,345	570,353	566,258
BURLINGTON NORTHERN RAILROAD CO	18,876,506	18,215,826		3,495,276	3,495,276	22,371,782	21,711,102
CASCADE NATURAL GAS CORP	5,100	4,922		818,975	818,975	824,075	823,897
DELTA AIR LINES INC				29,488	29,488	29,488	29,488
EVERGREEN INTERNATIONAL AIRLINES IN				120	120	120	120
GENERAL TELEPHONE CO OF THE NW	55,772,609	53,820,566		309,376,968	309,376,968	365,149,577	363,197,534
INTERSTATE MOBILEPHONE CO				4,068,905	4,068,905	4,068,905	4,068,905
KNAPPTON MARITIME CORP				377,715	377,715	377,715	377,715
METHOW AVIATION INC				16,208	16,208	16,208	16,208
NORTHWEST PIPELINE CORP	1,391,568	1,342,866		8,785,587	8,785,587	10,177,155	10,128,453
OLYMPIC PIPE LINE CO	258,674	249,621		11,571,061	11,571,061	11,829,735	11,820,682
PACIFIC NORTHWEST BELL TELEPHONE CO	400,147	386,142		1,344,937	1,344,937	1,745,084	1,731,079
PUGET SOUND POWER & LIGHT CO	934,974	902,251		5,290,266	5,290,266	6,225,240	6,192,517
SEATTLE SMSA LTD PARTNERSHIP				1,138,658	1,138,658	1,138,658	1,138,658
U S SPRINT COMMUNICATIONS CO	951,977	918,657		3,971,994	3,971,994	4,923,971	4,890,651
UNITED AIR LINES INC				255,223	255,223	255,223	255,223
UNITED PARCEL SERVICE INC				405,636	405,636	405,636	405,636
WASHINGTON NATURAL GAS CO	882,344	851,463		24,348,478	24,348,478	25,230,822	25,199,941
WESTERN UNION TELEGRAPH CO				110,946	110,946	110,946	110,946
MOTOR VEHICLE TRANSPORTATION COMPAN	543,002	523,997		399,600	399,600	942,602	923,597
PRIVATE CAR COMPANIES				5,414,932	5,414,932	5,414,932	5,414,932
TOTALS	80,133,909	77,329,224		381,674,318	381,674,318	461,808,227	459,003,542
SPOKANE 97.0			97.9				
A T & T COMMUNICATIONS	3,463,564	3,359,657		23,531,479	23,037,318	26,995,043	26,396,975
ALASKA AIRLINES INC				4,210,342	4,121,925	4,210,342	4,121,925
ALTCOM CORP				1,218,000	1,192,422	1,218,000	1,192,422
AMERICAN NETWORK INC				6,056	5,929	6,056	5,929
AMERICAN TELEPHONE EXCHANGE				740,522	724,971	740,522	724,971
AMERIFLIGHT INC (CALIF AIR CHARTERS				346,646	339,366	346,646	339,366
BIG SKY TRANSP				210,000	205,590	210,000	205,590
BURLINGTON AIR EXPRESS INC				11,401	11,162	11,401	11,162
BURLINGTON NORTHERN RAILROAD CO	26,376,437	25,585,146		5,443,681	5,329,364	31,820,118	30,914,510
CHEVRON PIPE LINE CO				866,697	848,496	866,697	848,496
COMNET INC (AMER TELESAV)				2,337,500	2,288,413	2,337,500	2,288,413
CONTINENTAL AIRLINES INC				246,236	241,065	246,236	241,065
DELTA AIR LINES INC				67,323	65,909	67,323	65,909
EMERY AIR FREIGHT CORP				129,877	127,150	129,877	127,150
EVERGREEN INTERNATIONAL AIRLINES IN				120	117	120	117
FEDERAL EXPRESS CORP				2,092,159	2,048,224	2,092,159	2,048,224
FRONTIER AIRLINES INC				2,512,500	2,459,738	2,512,500	2,459,738
GENERAL TELEPHONE CO OF THE NW	335,604	325,536		1,941,563	1,900,790	2,277,167	2,226,326
GREAT AMERICAN AIRWAYS INC				36,687	35,917	36,687	35,917
HAWAIIAN AIRLINES INC				16,655	16,305	16,655	16,305
HORIZON AIR INDUSTRIES INC				2,836,169	2,776,609	2,836,169	2,776,609
INLAND POWER & LIGHT CO	2,591,055	2,513,324		23,319,905	22,830,185	25,910,960	25,343,509
KOOTENAI ELECTRIC COOP INC				116,000	113,564	116,000	113,564
M C I TELECOMMUNICATIONS CORP				24,487	23,973	24,487	23,973
METHOW AVIATION INC				76,060	74,463	76,060	74,463
NORTHWEST AIRLINES INC				8,440,593	8,263,340	8,440,593	8,263,340
NORTHWEST PIPELINE CORP	387,906	376,269		2,385,773	2,335,672	2,773,679	2,711,941
PACIFIC GAS TRANSMISSION CO	3,121,301	3,027,661		25,213,983	24,684,489	28,335,284	27,712,150
PACIFIC NORTHWEST BELL TELEPHONE CO	14,507,077	14,071,865		160,847,804	157,470,000	175,354,881	171,541,865
PACIFIC SOUTHWEST AIRLINES				4,384,824	4,292,743	4,384,824	4,292,743
SALAIR INC				171,812	168,204	171,812	168,204
SPOKANE S M S A LTD PARTNERSHIP				1,400,000	1,370,600	1,400,000	1,370,600
SUN WORLD INTL AIRWAYS				861,150	843,066	861,150	843,066
TELEPHONE UTILITIES OF WASH INC	1,710,766	1,659,444		9,241,171	9,047,105	10,951,937	10,706,549
UNION PACIFIC RAILROAD CO	10,673,570	10,353,362		2,589,911	2,535,523	13,263,481	12,888,885
UNITED AIR LINES INC				4,420,741	4,327,905	4,420,741	4,327,905
UNITED PARCEL SERVICE INC				1,519	1,487	1,519	1,487
WASHINGTON WATER POWER CO - GAS	69,769	67,676		27,775,385	27,192,105	27,845,154	27,259,781
WASHINGTON WATER POWER CO ELECTRIC	16,981,645	16,472,198		137,533,865	134,645,654	154,515,510	151,117,852
WESTERN AIR LINES INC				1,483,416	1,452,264	1,483,416	1,452,264
WESTERN UNION TELEGRAPH CO	39,000	37,830		277,349	271,524	316,349	309,354
X-L COMMUNICATIONS INC				300,000	293,700	300,000	293,700
YELLOWSTONE PIPELINE CO	496,874	481,968		2,212,821	2,166,352	2,709,695	2,648,320
MOTOR VEHICLE TRANSPORTATION COMPAN	5,080,907	4,928,480		672,701	658,573	5,753,608	5,587,053
PRIVATE CAR COMPANIES				9,534,167	9,333,950	9,534,167	9,333,950
TOTALS	85,835,475	83,260,416		472,087,050	462,173,221	557,922,525	545,433,637
STEVENS 96.5			91.5				
BURLINGTON NORTHERN RAILROAD CO	5,516,053	5,322,992		1,033,748	945,879	6,549,801	6,268,871
INLAND POWER & LIGHT CO	113,117	109,158		3,387,016	3,099,119	3,500,133	3,208,277
PACIFIC NORTHWEST BELL TELEPHONE CO	584,323	563,873		9,655,540	8,834,816	10,239,863	9,398,689
TELEPHONE UTILITIES OF WASH INC	267,477	258,115		5,655,720	5,174,983	5,923,197	5,433,098
UNITED AIR LINES INC				8,904	8,147	8,904	8,147
WASHINGTON WATER POWER CO - GAS	3,210	3,098		4,888,298	4,472,792	4,891,508	4,475,890
WASHINGTON WATER POWER CO ELECTRIC	1,276,612	1,231,931		130,724,594	119,613,002	132,001,206	120,844,933
MOTOR VEHICLE TRANSPORTATION COMPAN				4,724	4,322	4,724	4,322
PRIVATE CAR COMPANIES				1,626,107	1,487,888	1,626,107	1,487,888
TOTALS	7,760,792	7,489,167		156,984,651	143,640,948	164,745,443	151,130,115

TABLE 46, Cont.
RECAPITULATION BY COUNTY

UBSCP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON. YEAR-1987

COUNTY / NAME OF COMPANY	RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
THURSTON	98.3			91.9				
A T & T COMMUNICATIONS		116,909	114,922		358,880	329,811	475,789	444,733
AMERIFLIGHT INC (CALIF AIR CHARTERS					39,976	36,738	39,976	36,738
BURLINGTON NORTHERN RAILROAD CO		9,145,221	8,989,753		1,412,164	1,297,777	10,557,385	10,287,530
CHEHALIS WESTERN RAILROAD CO		3,426,044	3,367,802		1,684,780	1,548,312	5,110,824	4,916,114
CITY OF EUGENE WATER & ELECTRIC BOA					5,123	4,708	5,123	4,708
DELTA AIR LINES INC					8,440	7,756	8,440	7,756
M C I TELECOMMUNICATIONS CORP		40,000	39,320		572,304	525,947	612,304	565,267
NORTHWEST PIPELINE CORP		23,975	23,568		1,663,563	1,528,815	1,687,538	1,552,383
OLYMPIC PIPE LINE CO		527,690	518,719		2,819,570	2,591,184	3,347,260	3,109,903
PACIFIC NORTHWEST BELL TELEPHONE CO		6,376,015	6,267,623		76,705,541	70,492,390	83,081,556	76,760,013
PACIFIC POWER & LIGHT CO		1,831,507	1,800,371		5,365,609	4,930,994	7,197,116	6,731,365
PORTLAND GENERAL ELECTRIC CO		96,395	94,757		436,768	401,390	533,163	496,147
PUGET SOUND POWER & LIGHT CO		5,664,659	5,568,359		89,183,746	81,959,860	94,848,405	87,528,219
TANNER ELECTRIC COOP					144,163	132,486	144,163	132,486
TELEPHONE UTILITIES OF WASH INC					4,218	4,876	4,218	3,876
UNION PACIFIC RAILROAD CO		501,377	492,854		1,523,154	1,399,779	2,024,531	1,892,633
UNITED AIR LINES INC					90,613	83,273	90,613	83,273
WASHINGTON NATURAL GAS CO		528,467	519,482		12,664,671	11,638,834	13,193,138	12,158,316
WASHINGTON WATER POWER CO ELECTRIC		578,370	568,538		1,667,997	1,532,889	2,246,367	2,101,427
WESTERN UNION TELEGRAPH CO					32,225	29,615	32,225	29,615
YELM TELEPHONE CO INC		609,437	599,076		4,338,615	3,987,188	4,948,052	4,586,264
MOTOR VEHICLE TRANSPORTATION COMPAN		691,243	679,492		134,734	123,820	825,977	803,312
PRIVATE CAR COMPANIES					3,476,294	3,194,714	3,476,294	3,194,714
TOTALS		30,157,309	29,644,636		204,333,148	187,782,156	234,490,457	217,426,792
WAHKIAKUM	90.7			53.7				
KNAPPTON CORP		18,500	16,780		769,846	413,406	788,346	430,186
PACIFIC NORTHWEST BELL TELEPHONE CO		72,169	65,457		1,117,085	599,876	1,189,254	665,333
TELEPHONE UTILITIES OF WASH INC		41,103	37,280		338,094	181,556	379,197	218,836
WESTERN TRANSPORTATION CO		16,200	14,693		461,540	247,847	477,740	262,540
WESTERN WAHKIAKUM COUNTY TELEPHONE		252,150	228,700		440,349	236,468	692,499	465,168
TOTALS		400,122	362,910		3,126,914	1,679,153	3,527,036	2,042,063
WALLA WALLA	97.7			90.2				
A T & T COMMUNICATIONS		51,738	50,548		223,556	201,648	275,294	252,196
BERNERT BARGE LINES INC					56,000	50,512	56,000	50,512
BURLINGTON NORTHERN RAILROAD CO		1,316,331	1,286,056		818,826	738,581	2,135,157	2,024,637
CASCADE NATURAL GAS CORP		947,872	926,071		4,193,971	3,782,960	5,141,843	4,709,031
CHEVRON PIPE LINE CO		7,314	7,146		901,871	813,488	909,185	820,634
COLUMBIA MARINE LINES INC					240,962	217,348	240,962	217,348
COLUMBIA RURAL ELECTRIC ASSOC INC		4,300	4,201		4,422,405	3,989,010	4,426,705	3,993,211
DELTA AIR LINES INC					15,867	14,312	15,867	14,312
HORIZON AIR INDUSTRIES INC					679,555	612,959	679,555	612,959
INLAND POWER & LIGHT CO					83,610	75,416	83,610	75,416
INLAND TELEPHONE CO		20,966	20,484		254,866	229,889	275,832	250,373
KNAPPTON CORP					157,656	142,206	157,656	142,206
NORTHWEST PIPELINE CORP		23,589	23,046		30,577	27,581	54,166	50,627
PACIFIC GAS TRANSMISSION CO		1,858,094	1,815,357		24,384,034	21,994,399	26,242,128	23,809,756
PACIFIC NORTHWEST BELL TELEPHONE CO		1,930,783	1,886,375		22,013,674	19,856,335	23,944,457	21,742,710
PACIFIC POWER & LIGHT CO		871,801	851,749		29,474,801	26,586,270	30,346,602	27,438,019
TIDEWATER BARGE LINES INC					562,861	507,700	562,861	507,700
UNION PACIFIC RAILROAD CO		16,440,434	16,062,305		3,447,325	3,109,486	19,887,759	19,171,791
UNITED AIR LINES INC					27,784	25,061	27,784	25,061
WESTERN UNION TELEGRAPH CO					19,144	17,268	19,144	17,268
MOTOR VEHICLE TRANSPORTATION COMPAN		70,264	68,648		919	829	71,183	69,477
PRIVATE CAR COMPANIES					4,175,282	3,766,105	4,175,282	3,766,105
TOTALS		23,543,486	23,001,986		96,185,546	86,759,363	119,729,032	109,761,349
WHATCOM	100.0			91.6				
A T & T COMMUNICATIONS		145,511	145,511		1,227,698	1,124,571	1,373,209	1,270,082
AMERIFLIGHT INC (CALIF AIR CHARTERS					51,424	47,104	51,424	47,104
BURLINGTON NORTHERN RAILROAD CO		7,781,422	7,781,422		1,213,490	1,111,558	8,994,912	8,892,980
CASCADE NATURAL GAS CORP		848,068	848,068		15,254,594	13,973,206	16,102,662	14,821,274
CONTINENTAL TELEPHONE CO OF THE NW		2,530,031	2,530,031		22,705,791	20,798,506	25,235,822	23,328,537
DELTA AIR LINES INC					25,733	23,571	25,733	23,571
FEDERAL EXPRESS CORP					8,584	7,863	8,584	7,863
GREAT AMERICAN AIRWAYS INC					11,564	10,593	11,564	10,593
KNAPPTON MARITIME CORP					409,005	374,649	409,005	374,649
NORTHWEST PIPELINE CORP		1,387,622	1,387,622		11,309,429	10,359,436	12,697,051	11,747,058
OLYMPIC PIPE LINE CO		1,282,946	1,282,946		3,935,291	3,604,727	5,218,237	4,887,673
PACIFIC NORTHWEST BELL TELEPHONE CO		1,581,885	1,581,885		29,941,912	27,426,791	31,523,797	29,008,676
PACIFIC SOUTHWEST AIRLINES					3,116,323	2,854,552	3,116,323	2,854,552
PUGET SOUND FREIGHT LINES					39,874	36,525	39,874	36,525
PUGET SOUND POWER & LIGHT CO		9,804,113	9,804,113		125,157,149	114,643,949	134,961,262	124,448,062
SAN JUAN AIR SERVICES INC					481,755	441,288	481,755	441,288
TRANS MOUNTAIN OIL PIPE LINE CORP		1,961,580	1,961,580		4,006,232	3,669,711	5,967,812	5,631,291
TRICOM					500,000	458,000	500,000	458,000
U S SPRINT COMMUNICATIONS CO		144,178	144,178		468,020	428,706	612,198	572,884
UNITED AIR LINES INC					38,895	35,628	38,895	35,628
WESTERN UNION TELEGRAPH CO					29,578	27,093	29,578	27,093
MOTOR VEHICLE TRANSPORTATION COMPAN		911,143	911,143		812,065	743,851	1,723,208	1,654,994
PRIVATE CAR COMPANIES					2,515,208	2,303,929	2,515,208	2,303,929
TOTALS		28,378,499	28,378,499		223,259,614	204,505,807	251,638,113	232,884,306

TABLE 46, Cont.
RECAPITULATION BY COUNTY

U85CP RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR 1987

COUNTY / NAME OF COMPANY	RATIO	REAL PROPERTY ACTUAL	REAL PROPERTY EQUALIZED	RATIO	PERSONAL PROPERTY ACTUAL	PERSONAL PROPERTY EQUALIZED	TOTAL REAL AND PERSONAL ACTUAL	TOTAL REAL AND PERSONAL EQUALIZED
WHITMAN	82.1			97.3				
A T & T COMMUNICATIONS		244,375	200,632		356,482	346,857	600,857	547,489
AMERIFLIGHT INC (CALIF AIR CHARTERS					49,172	47,844	49,172	47,844
BERNERT BARGE LINES INC					56,000	54,490	56,000	54,490
BIG BEND ELECTRIC COOP INC					12,812	12,467	12,812	12,467
BURLINGTON NORTHERN RAILROAD CO		4,853,762	3,984,938		1,665,146	1,620,188	6,518,908	5,605,126
CAMAS PRAIRIE RAILROAD					108,400	105,473	108,400	105,473
CLEARWATER POWER CO					221,502	215,522	221,502	215,522
COLUMBIA MARINE LINES INC					196,712	191,401	196,712	191,401
GENERAL TELEPHONE CO OF THE NW		2,217,878	1,820,877		18,070,844	17,582,931	20,288,722	19,403,808
HORIZON AIR INDUSTRIES INC					846,602	823,744	846,602	823,744
INLAND POWER & LIGHT CO		156,527	128,510		4,276,322	4,160,861	4,432,849	4,289,371
INLAND TELEPHONE CO		150,284	123,383		1,422,625	1,384,214	1,572,909	1,507,597
KNAPPTON CORP					1,156,664	1,125,434	1,156,664	1,125,434
NORTHWEST PIPELINE CORP		18,949	15,558		1,495,230	1,454,859	1,514,179	1,470,417
PACIFIC GAS TRANSMISSION CO		36,141	29,671		31,729,777	30,873,074	31,765,918	30,902,745
PACIFIC NORTHWEST BELL TELEPHONE CO		500,180	410,647		3,587,837	3,490,968	4,088,017	3,901,615
PIONEER TELEPHONE CO		251,751	206,687		2,122,539	2,065,231	2,374,290	2,271,918
SHAVER TRANSPORTATION CO					243,500	236,926	243,500	236,926
TELEPHONE UTILITIES OF WASH INC					22,276	21,674	22,276	21,674
TIDEWATER BARGE LINES INC					4,101,442	3,990,702	4,101,442	3,990,702
UNION PACIFIC RAILROAD CO		19,228,509	15,786,610		3,831,372	3,727,923	23,059,881	19,514,533
UNITED AIR LINES INC					57,398	55,848	57,398	55,848
WASHINGTON WATER POWER CO - GAS		15,540	12,758		2,379,881	2,315,623	2,395,421	2,328,381
WASHINGTON WATER POWER CO ELECTRIC		1,785,312	1,465,742		30,706,260	29,877,187	32,491,572	31,342,929
WESTERN UNION TELEGRAPH CO					2,152	2,094	2,152	2,094
MOTOR VEHICLE TRANSPORTATION COMPAN		368,841	302,818		276	269	369,117	303,087
PRIVATE CAR COMPANIES					5,628,140	5,476,180	5,628,140	5,476,180
TOTALS		29,828,049	24,488,831		114,347,363	111,259,984	144,175,412	135,748,815
YAKIMA	98.6			97.5				
A T & T COMMUNICATIONS		1,683,726	1,660,154		11,254,158	10,972,804	12,937,884	12,632,958
AMERIFLIGHT INC (CALIF AIR CHARTERS					72,445	70,634	72,445	70,634
BENTON RURAL ELECTRIC ASSOC INC		104,138	102,680		4,704,168	4,586,564	4,808,306	4,689,244
BURLINGTON NORTHERN RAILROAD CO		38,200	37,665		120,669	117,652	158,869	155,317
CASCADE NATURAL GAS CORP		1,423,403	1,403,475		13,559,935	13,220,936	14,983,338	14,624,411
CONTINENTAL TELEPHONE CO OF THE NW		49,925	49,226		1,435,074	1,399,197	1,484,999	1,448,423
DELTA AIR LINES INC					15,454	15,068	15,454	15,068
ELLENSBURG TELEPHONE CO		563,442	555,553		7,362,465	7,178,403	7,925,907	7,733,956
EXECULINES INC					313,333	305,500	313,333	305,500
FEDERAL EXPRESS CORP					3,172	3,093	3,172	3,093
GREAT AMERICAN AIRWAYS INC					13,631	13,290	13,631	13,290
HORIZON AIR INDUSTRIES INC					2,647,555	2,581,366	2,647,555	2,581,366
NORTHWEST PIPELINE CORP		104,707	103,242		1,657,722	1,616,279	1,762,429	1,719,521
PACIFIC NORTHWEST BELL TELEPHONE CO		3,386,637	3,339,225		44,987,952	43,863,254	48,374,589	47,202,479
PACIFIC POWER & LIGHT CO		2,683,583	2,646,013		91,855,895	89,559,500	94,539,478	92,205,513
PACIFIC SOUTHWEST AIRLINES					1,618,302	1,577,844	1,618,302	1,577,844
UNION PACIFIC RAILROAD CO		3,440,749	3,392,579		731,744	713,452	4,172,493	4,106,031
UNITED AIR LINES INC					118,554	115,591	118,554	115,591
UNITED PARCEL SERVICE INC					33,533	32,695	33,533	32,695
UNITED TELEPHONE CO OF THE NORTHWES		1,238,853	1,221,508		19,089,071	18,611,845	20,327,924	19,833,353
WASHINGTON CENTRAL RAILROAD CO INC		3,123,661	3,079,929		388,294	378,586	3,511,955	3,458,515
WESTERN UNION TELEGRAPH CO					80,094	78,091	80,094	78,091
MOTOR VEHICLE TRANSPORTATION COMPAN		1,071,857	1,056,851		211,607	206,316	1,283,464	1,263,167
PRIVATE CAR COMPANIES					2,970,521	2,896,259	2,970,521	2,896,259
TOTALS		18,912,881	18,648,100		205,245,348	200,114,219	224,158,229	218,762,319
STATEWIDE TOTAL		1,251,110,278	1,185,878,762		6,283,637,751	6,053,623,402	7,534,748,029	7,239,502,164

Department of Revenue
Research Section
General Administration Bldg. AX-02
Olympia, Washington 98504

BULK RATE
U.S. POSTAGE PAID
Washington State
Department of Printing